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Item 12 of the provisional agenda

COMPUTERIZATION PROGRAMME OF UNIDO

Report by the Director-General

Summary

In compliance with General Conference decision GC.4/Dec.18, paragraph (h), updates to 31 December 1992 information provided in document IDB.10/30 on action taken on implementation of the recommendations of the External Auditor, Touche Ross Management Consultants and Andersen Consulting.

		Page
Annex I	STATUS OF ACTION TAKEN ON PRIMARY RECOMMENDATIONS OF TOUCHE ROSS MANAGEMENT CONSULTANTS AND OF ANDERSEN CONSULTING	2
Annex II	STATUS OF ACTION TAKEN ON RECOMMENDATIONS OF THE EXTERNAL AUDITOR	5
Annex III	COST OF IMPLEMENTATION, 1 JANUARY - 31 DECEMBER 1992 . . .	6
Annex IV	CONTRACTUAL COMMITMENTS, 1 JANUARY - 31 DECEMBER 1992 . . .	7

Introduction

1. The General Conference in its decision GC.4/Dec.18, inter alia, took note of the updated report by the External Auditor on the electronic data-processing (EDP) system (GC.4/50), of the follow-up report by the Director-General on the recommendations of the External Auditor (GC.4/48 and Corr.1) and of the final report of Touche Ross Management Consultants (GC.4/CRP.1). In the same decision the General Conference requested the Director-General, inter alia, to report to subsequent sessions of the policy-making organs on the programme and cost of implementing the consultants' recommendations (GC.4/CRP.1) and those of the External Auditor (GC.4/50).

2. In compliance with that decision, information was provided to the Board at its tenth session regarding the status of action taken with respect to those recommendations as of 30 September 1992. The present report provides an update as of 31 December 1992 on action taken with respect to the recommendations of Touche Ross Management Consultants (GC.4/CRP.1) and those of the External Auditor (GC.4/50 and IDB.10/4-PBC.8/9, paras. 153-180) and the recommendations that resulted from phase two of the Strategic Automation Plan for UNIDO in the report of Andersen Consulting.

3. Annex I provides those details based on the recommendations of the two external consultancies. Annex II contains the recommendations of the External Auditor and the most recent action taken to implement them. Those recommendations which have been fully implemented as reported in document IDB.10/30 are not included. Annex III shows the total 1992 cost of implementing that programme as well as all 1992 contractual commitments.

4. In accordance with paragraph (i) of decision GC.4/Dec.18 in which the General Conference requested the Director-General to keep Member States fully apprised of the EDP programme, a briefing on the subject took place on 23 October 1992. The next briefing is scheduled for the first quarter 1993.

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Annex I

STATUS OF ACTION TAKEN ON PRIMARY RECOMMENDATIONS OF TOUCHE ROSS MANAGEMENT CONSULTANTS[1] AND OF ANDERSEN CONSULTING[2]

PRIMARY RECOMMENDATIONS	CURRENT STATUS
1. There is a need for a systematic review of procedures within UNIDO. This review must come about from a management initiative and cannot be led by EDP. There is too much duplication of effort and too much reliance on paper-based methods. (8.1.2)	1. As reported in IDB.10/30, the Department of Administration is streamlining its procedures with the primary focus on eliminating duplication of effort and reducing paper flow. Revision of a number of procedures is under way and has resulted so far in the simplification of accounting voucher processing as well as the control of technical cooperation obligations. As new changes materialize, a statement on the impact of such streamlining will be the subject of future updated reports.
2. Charge codes for use of computer time should be set up, at a level low enough to ensure the collection of meaningful statistics, to be used as the basis for charging users. (8.1.1)	2. Previously reported. Could be eliminated from future updated reports.
3. An information technology steering group should be created. This Group should ensure that distraction of EDP from their main task is minimized. (8.1.1)	3. Previously reported. Could be eliminated from future updated reports.
4. The information technology steering group should identify and sanction any proposed changes to packages. (8.1.3)	4. In the course of implementing the recommendations of Touche Ross and Andersen Consulting, additional products are required in order to fully utilize the features of ADABAS and NATURAL. Consequently, a request for acquisition of additional software packages and for the replacement of some other packages was presented by the Management Information Services Division (MIS) to the Information Technology Steering Committee (ITSC) and endorsed by ITSC. The packages will enhance the productivity of applications developers and will guarantee protection of source programs and screen maps from accidental or intentional deletion or corruption.
5. Extensive training of EDP will be required in the use of new methods and tools. (8.1.3)	5. As a follow-on of the course on the Structured Systems Analysis and Design Methodology (SSADM) and Computer Aided Software Engineering (CASE) tools conducted in September 1992, application of the methodology to new development projects has been initiated. This will provide the practical experience required to train additional staff in the use of the methodology and tools. Training of MIS staff will be one of the subjects to be discussed in the planned second 1993 meeting of the ITSC. MIS staff are required to attend seminars and courses for new technology and additional tools that will improve their productivity to develop systems and permit the re-assignment of responsibilities. Special training is encouraged for selected staff.

[1] Reference in the column "Primary recommendations" refer to sections of the final report of Touche Ross (GC.4/CRP.1).

[2] Strategic Automation Plan - Phase 2 Final Report, Vienna, 16 June 1992.

6. Further investment in current systems should be avoided. Maintenance of existing systems must be restricted to changes which are absolutely essential, even if this will undoubtedly lead to dissatisfaction in the user community. The commitment of management is vital to maintain the support and understanding of the user community during this difficult period. (8.1.3)	6. A work plan for 1993 has been prepared by MIS and endorsed by ITSC. A presentation on the work planning process was included in the October 1992 briefing of Member States. It allocates the minimum human resource requirements to keep existing systems running and includes a number of new projects to establish a secure, controlled operational and support environment and to prepare MIS for the future by adjusting to the changes in technology. However, the total identified workload for 1993, including those projects recommended by Andersen Consulting to begin in 1993, adds up to approximately twice the resources available. As a consequence, only a limited number of activities in the form of new application development projects can be addressed. In view of this, ITSC has established a subcommittee to review the priorities in the Andersen report in order to select the information systems that best contribute to the business processes of the Organization at the present time, and to assist MIS in the further business analysis of such information systems.
7. The use of package application software should be viewed as a primary source of new systems. (8.1.3) The option of obtaining a suitable package should be considered first and, only after dismissing this possibility should the option of developing in-house be considered. (8.3.1) Packages should only be chosen where the amount of customization needed can be kept to a minimum. (8.3.1) Changes to packages should be kept to a minimum and reflect only changes which are essential. (8.1.3)	7. During the last quarter of 1992, MIS had undertaken a pilot project to study the possibility of implementing a package application software to carry out UNIDO's requisition and purchase order processing. The feasibility study indicated that the investment in both hardware and software was prohibitively expensive, and it would be extremely difficult to integrate it with the other financial systems already in place.
8. If FINSYS/PERSYS of FAO is put in place and modifications are needed, these should be contracted out, together with future maintenance, to a third party software house rather than build another skill set within UNIDO. (8.3.1)	8. Andersen Consulting had recommended that the FAO system should not be considered for implementation in UNIDO because it is based on an outdated platform and is also maintenance intensive. Based on the Andersen report, MIS is liaising with the project team responsible for the design and development of the Integrated Management Information System (IMIS) at United Nations New York. The full implementation of IMIS is expected to be available at United Nations headquarters from 1994 onwards and subsequently other agencies interested in IMIS will be able to obtain it. MIS is closely following related developments.
9. Parallel running is essential in the transitional period of testing a new system. Users and EDP have to support and operate both systems. This requires an increased amount of effort from all parties. (8.1.3)	9. Reported in IDB.10/30.
10. EDP will need to have in place a formal process for managing development projects, analysing user requirements and for turning the requirements into quality applications. (8.2) For this, the PRINCE methodology should be used and PRINCE project boards put in place. (8.2.1) UNIDO should acquire a project management tool, running on a PC, to assist in the control of projects. (8.2.1) UNIDO should acquire a methodology to provide EDP with a clear structure for development and give a list of tasks to be performed at each stage in the systems development life-cycle: strategic systems planning, tactical systems planning, systems analysis and logical design, selection of packages, building of custom-written systems, systems implementation. Automated tools should also be acquired to support the analysis and design stages (CASE tools). (8.2.2)	10. The methodology recommended by Andersen Consulting to facilitate more cost-effective project management has been implemented for development of new systems. Subsequent to the pilot projects carried out together with the consultants, analysis and design for another project was completed. The experience gained through these projects shows that the underlying methodology gives a well-defined framework for critical activities of applications development. The software tool acquired not only supports the methodology but also facilitates communication with the users, especially in the analysis phase. The methodology will be utilized for all future applications development projects in MIS.

11. DB2, CSP, AS, C, Fortran, Oliver and the VM products should be cancelled. ADABAS and NATURAL should become the strategic database products of UNIDO. (8.3.1, appendix II)	11. Previously reported. Could be eliminated from future updated reports.
12. No further new development work should be carried out using ADS1. (8.3.1)	12. Previously reported. Could be eliminated from future updated reports.
13. Better communications with the field need to be put in place. In the long-term, if and when it can be cost-justified, computer-based communications can be considered. (8.1.1)	13. As reported in IDB.10/30, Andersen Consulting defined a project to plan further investments in communications links based on the requirements of the Organization and taking into account the facilities already available in most countries. This project was considered as part of the work plan for 1993. Owing to staff resource constraints, the major activities may begin in 1994. More end-user information on existing facilities will be provided in the first half of 1993.
14. The cabling programme should be resumed with the wiring of six floors in 1992-1993 and the remainder in 1994-1995. Priority should be given to those floors with greatest needs. (8.3.2)	14. As reported in IDB.10/30, two floors were cabled in 1992 and it is planned to cable two additional floors in 1993. Only eight floors will then remain to be cabled in future bienniums.
15. PCs in EPL/LD must be connected by means of a LAN. (8.3.2) The Wang VS processors should be phased out in approximately two years. (8.3.2, 8.3.3)	15. Phasing out of Wang equipment and full conversion to PC and LAN technology can be contemplated when sufficient funds are available for the acquisition of hardware, software, and training required. The United Nations has pressed strongly to assume the administration of this programme in the course of the 1994-1995 biennium. Under the assumption that UNOV may assume management responsibility for this programme, UNIDO has proposed to negotiate a business plan that will permit a timely and sound implementation of the conversion. Therefore, the previously estimated budget item for a full conversion ($460,000) is no longer included in the UNIDO proposed programme and budgets, 1994-1995.
16. To remove the Wang systems it will be necessary to adopt a standard of WordPerfect across UNIDO. (8.3.3)	16. Reported in IDB.10/30.
17. PCs with WordPerfect must be provided to all staff who rely upon Wang for word processing. Adequate training in WordPerfect must be provided. (8.3.3)	17. Status as reported in IDB.10/30 and under recommendation number 15 above.
18. The acquisition of 90 PCs per biennium should go a long way towards satisfying UNIDO needs. (8.3.2)	18. Based on the available budget for acquisition of desktop equipment and software in the 1992-1993 biennium, on the requirements of the Departments and on the priorities of information systems, ITSC has endorsed a plan for acquisition and distribution of some 70 PCs and a similar number of printers in early 1993. It is envisaged that a similar number can be acquired in future bienniums, but as pointed out in IDB.10/30, owing to budgetary constraints only 5 per cent of the acquired hardware can be used to replace obsolete, ageing and malfunctioning equipment. A future replacement strategy will be prepared by MIS and presented to ITSC in 1993.

Annex II

STATUS OF ACTION TAKEN ON
RECOMMENDATIONS OF THE EXTERNAL AUDITOR

PRIMARY RECOMMENDATIONS	CURRENT STATUS
1. A system should be established to spread all EDP non-staff costs among different user Departments. (GC.4/50, paras. 12, 45, 46)	1. As reported in IDB.10/30, a system to distribute non-staff costs to Departments is in place. A work plan for 1993 has been prepared by MIS and endorsed by ITSC. Since January 1993 MIS staff has charged time worked against the different projects and activities in the work plan. Based on that time reporting it is envisaged that a system to distribute MIS staff costs may be implemented.
2. There is a need for other external consultancy services in order to proceed with implementation of the more technical Touche Ross recommendations as well as for other technical and organizational issues. (GC.4/50, paras. 15, 39, 61)	2. Previously reported. Could be eliminated from future updated reports.
3. A disaster recovery plan should be worked out which would enable both UNIDO and IAEA to mutually provide a backup computer installation at no additional costs. (GC.4/50, paras. 16, 62-65)	3. Status as reported in IDB.10/30.
4. An information technology steering group should be established. (GC.4/50, paras. 17, 66-70)	4. Previously reported. Could be eliminated from future updated reports.
5. A system for managing, controlling and auditing automation projects should be introduced. (GC.4/50, paras. 18, 71-75)	5. Further to the status reported in IDB.10/30, projects have been identified, resources allocated and the 1993 work plan endorsed by ITSC and approved by management. Based on the recommendation of the consultants and supported by the use of a commercial project management tool, the system of procedures to manage automation projects is being put in place.
6. While UNIDO is making a major investment in modern information processing technology and techniques it is of vital importance for the realization of the Organization's goals to benefit as soon as possible from that investment without supplementary costs. This can be achieved mainly by increasing the efficiency and effectiveness of data processing and distribution. (IDB.10/4, para. 177)	6. Previously reported. Could be eliminated from future updated reports.
7. A major objective should be intensive training of the existing EDP staff in the use of modern data-processing techniques and tools, and of the end-users regarding the relevant applications and software packages. (IDB.10/4, para. 178)	7. Status reported under recommendation No. 5, annex I.
8. Standards should be established and complied with, throughout the Organization as a whole, regarding the use of software packages (i.e. word processing, database products, spreadsheets) thus enabling the transfer of any document without conversion problems and/or duplication of efforts. (IDB.10/4, para. 179)	8. One of the aims of the recent reorganization of MIS is to have staff available for the drafting of necessary standards. As reported in IDB.10/30, ITSC has already endorsed standards regarding hardware and basic software. New proposals regarding LAN software, minimum hardware configurations for future acquisition and an improved information link between mainframe and PC platforms are planned to be presented to ITSC for endorsement.
9. It is also of great importance that EDP-staff as well as the end-users will be highly motivated to accept the (new) tools and applications as a valuable support to their work. This applies to UNIDO staff at Headquarters as well as for field staff. (IDB.10/4, para. 180)	9. With ITSC as the appropriate body to accept tools, applications and training, combined with improved documentation covering existing applications and services as well as with the establishment of user liaisons or focal points within the Secretariat, it is expected that the required high motivation level will be maintained.

Annex III

COST OF IMPLEMENTATION, 1 JANUARY - 31 DECEMBER 1992

(In US dollars at US$ 1 = AS 12.90)

	1992 allotments	Disbursements 01/01 - 31/12/92	Obligations	Expenditure (2 + 3)	Balance (1 - 4)
	(1)	(2)	(3)	(4)	(5)
Staff costs	1,911,300	1,890,078	16,602	1,906,680	4,620
Income	(140,200)	(130,252)	-	(130,252)	(9,948)
Mainframe					
Hardware	853,200	740,933	72,330	813,263	39,937
Software	693,200	689,946	2,576	692,522	678
Operation and maintenance	1,057,300	1,057,300	-	1,057,300	-
Office automation					
Hardware	558,600	399,818	67,398	467,216	91,384
Software	51,000	22,796	12,012	34,808	16,192
Maintenance	376,600	293,952	60,118	354,070	22,530
Other					
Supplies and materials	256,000	73,818	83,765	157,583	98,417
Network	155,400	65,323	59,482	124,805	30,595
External computer costs	20,000	15,953	2,135	18,088	1,912
Training	143,100	146,046	2,806	148,852	(5,752)
Consultancy support	100,000	65,856	-	65,856	34,144
Software development	77,500	51,464	608	52,072	25,428
Printing and reproduction	300	164	-	164	136
Income	(160,000)	(177,551)	-	(177,551)	17,551
TOTAL	5,953,300	5,205,644	379,832	5,585,476	367,824

Notes:

1. Allotments represent the 1992 portion of 1992-1993 appropriations excluding inflation on non-staff costs.

2. Obligations include contractual commitments for 1992.

Annex IV

CONTRACTUAL COMMITMENTS, 1 JANUARY - 31 DECEMBER 1992

(In US dollars at US$ 1 = AS 12.90)

Contract number	Supplier	Description	Period	1992	1993	1994	1995	Total
92/319	IBM	Mainframe leasing	07/02/89-30/06/94	790,698	790,698	2,435,594	-	4,016,990
92/295	IBM	Software licence	07/02/89-31/12/94	456,205	456,205	456,205	-	1,368,615
92/303	IBM	Facilities Management	01/07/90-31/12/94	1,057,302	1,057,302	1,057,302	-	3,171,906
92/300	IBM	Token ring network	07/02/89-31/12/94	14,056	14,056	14,056	-	42,168
92/230	IBM	Computer manuals	01/01/92-31/12/92	7,054	-	-	-	7,054
92/318	Olivetti	Leasing of 100 PCs	01/01/89-30/09/93	100,279	75,209	-	-	175,488
92/291	Olivetti	Leasing of printers	01/10/89-30/09/93	60,694	45,520	-	-	106,214
92/345	Olivetti	Maintenance and repair of Olivetti PCs	01/01/92-29/02/92	26,849	-	-	-	26,849
92/284	Wang	Leasing of PCs and printers	01/03/90-28/02/94	70,750	70,750	11,790	-	153,290
92/292	Dataservice	Lease of PCs	01/04/89-31/05/93	15,005	5,660	-	-	20,665
92/321	MBA	Lease of PCs	12/12/89-31/12/93	16,477	16,477	-	-	32,954
92/302	Rank Xerox	Maintenance/copier/ RX4090 printer	01/07/90-open-ended	62,065	-	-	-	62,065
92/224	Rank Xerox	Rental/maintenance/ copier RX4050 printer	01/01/91-open-ended	97,387	-	-	-	97,387
92/327	Rank Xerox	Rental - 2x4046 printer	04/04/89-open-ended	6,716	-	-	-	6,716
92/320	Rank Xerox	EPIC and HFDL software maintenance	01/12/89-open-ended	2,944	-	-	-	2,944
92/346	Rank Xerox	Cost of prints for laser printers	01/01/92-31/12/92	34,884	-	-	-	34,884
92/347	Rank Xerox	Maintenance of laser printers	01/01/92-31/03/92	7,581	-	-	-	7,581
92/348	Rank Xerox	Maintenance of laser printers	01/01/92-31/03/92	800	-	-	-	800
92/299	Candle	Omegamon software maintenance	01/07/89-open-ended	18,412	-	-	-	18,412
92/306	Computer Associates	Librarian MVS software maintenance	04/12/89-open-ended	22,133	-	-	-	22,133
92/288	APT	Oliver software maintenance	11/12/89-open-ended	6,089	-	-	-	6,089
92/307	SAS Heidelberg	SAS base system and utilities	01/04/90-open-ended	50,090	-	-	-	50,090
92/245	SAS Heidelberg	Computer manuals	01/01/92-31/12/92	4,884	-	-	-	4,884
	Subtotal			2,929,354	2,531,877	3,974,947	-	9,436,178

Contract number	Supplier	Description	Period	1992	1993	1994	1995	Total
Balance				2,929,354	2,531,877	3,974,947	-	9,436,178
92/296	Software AG	ADABAS maintenance	28/12/89-open-ended	45,888	-	-	-	45,888
92/246	Software AG	Computer manuals	01/01/92-31/12/92	4,806	-	-	-	4,806
92/231	General Electric	Geisco service	01/01/92-31/12/92	11,628	-	-	-	11,628
92/248	Gammag	Maintenance and repair Wang master CPUs	01/01/92-31/12/92	52,656	-	-	-	52,656
92/248	Gammag	Wang software support	01/01/92-31/12/92	13,029	-	-	-	13,029
92/307	IAEA	Computer usage	07/02/89-open-ended	4,651	-	-	-	4,651
92/229	IAEA	Maintenance of LTCs	01/01/92-31/12/92	7,643	-	-	-	7,643
92/229	IAEA	Rental of LTCs	01/01/92-31/12/92	10,060	-	-	-	10,060
92/297	University of Vienna	EARN participation	01/01/92-31/12/92	7,442	-	-	-	7,442
92/309	International Computing Centre, Geneva	Participation	01/01/92-31/12/92	16,000	-	-	-	16,000
92/311	Telerate	Financial market information	01/01/92-31/12/92	7,209	-	-	-	7,209
92/314	PTT	Rental and use of line	01/01/92-31/12/92	1,163	-	-	-	1,163
92/232	PTT	Rental and use of line	01/01/92-31/12/92	19,690	-	-	-	19,690
92/233	Radio Austria	Rental and use of line	01/01/92-31/12/92	1,163	-	-	-	1,163
92/234	PTT	Rental and use of line	01/01/92-31/12/92	9,302	-	-	-	9,302
92/235	Radio Austria	Rental and use of line	01/01/92-31/12/92	2,326	-	-	-	2,326
92/236	PTT/Radio Austria	Rental and use of line	01/01/92-31/12/92	349	-	-	-	349
92/237	PTT	Rental and use of line	01/01/92-31/12/92	698	-	-	-	698
92/212	Prager Consult	Training	01/01/92-30/06/92	96,613	-	-	-	96,613
92/212	Prager Consult	Training	15/09/92-30/03/93	26,809	42,242	-	-	69,051
92/422	Elektro Polst	Cabling of floors D-18	07/10/92-23/12/92	46,111	-	-	-	46,111
92/405	Share Europe	Membership fee	01/07/92-31/12/92	400	-	-	-	400
92/251	Andersen Consulting	Consultancy	Dec.1991-31/12/92	65,000	-	-	-	65,000
92/349	TSG	Maintenance/repair of UNIDO computer equipment	01/01/92-31/03/92	56,203	-	-	-	56,203
92/339	Alcatel	Leasing of 12 PCs	01/01/92-31/05/92	5,863	-	-	-	5,863
92/350	Maschinda	Maintenance of bar code reader (UNIDO portion)	01/01/92-31/12/92	914	-	-	-	914
92/352	Gammag	Repairs and maintenance	1992	1,482	-	-	-	1,482
92/353	Software AG	Repairs and maintenance	1992	62	-	-	-	62
92/358	Anglo Elementar	Repairs and maintenance	1992	33	-	-	-	33
92/377	Anglo Elementar	Repairs and maintenance	1992	189	-	-	-	189
92/382	EDV Software AG	Software	1992	3,625	-	-	-	3,625
92/382	EDV Software AG	Software	1992	1,741	-	-	-	1,741
92/386	Anglo Elementar	Spares	1992	33	-	-	-	33
92/388	Rank Xerox	Maintenance of computer equipment	1992	1,484	-	-	-	1,484
92/389	Rank Xerox	Maintenance of computer equipment	1992	1,843	-	-	-	1,843
92/390	Gammag	Maintenance of computer equipment	1992	1,893	-	-	-	1,893
	Subtotal			3,455,355	2,574,119	3,974,947	-	10,004,421

Contract number	Supplier	Description	Period	1992	1993	1994	1995	Total
Balance				3,455,355	2,574,119	3,974,947	-	10,004,421
92/393	Computer Associates	Software licence fee	1992	3,256	-	-	-	3,256
92/397	Gammag	Maintenance	1992	1,008	-	-	-	1,008
92/398	Gammag	Maintenance	1992	4,933	-	-	-	4,933
92/402	Rank Xerox	Repairs and maintenance	1992	3,552	-	-	-	3,552
92/403	Gammag	Repairs and maintenance	1992	4,960	-	-	-	4,960
92/410	Candle	Maintenance and repairs	1992	10,853	-	-	-	10,853
92/411	Gammag	Repairs	1992	6,327	-	-	-	6,327
92/412	SRS	Repairs	1992	1,039	-	-	-	1,039
92/415	Experteam	Training	1992	9,922	-	-	-	9,922
92/419	Alcatel	Repairs and maintenance	1992	2,319	-	-	-	2,319
92/420	Gammag	Repairs	1992	3,708	-	-	-	3,708
92/421	Rank Xerox	Repairs	1992	89	-	-	-	89
92/425	Data Transport Systems	Consultancy	1992	4,000	-	-	-	4,000
92/425	Data Transport Systems	Consultancy	1992	2,000	-	-	-	2,000
92/426	EDV Software	Software licence	1992	28,130	-	-	-	28,130
92/430	Rank Xerox	Repairs and maintenance	1992	253	-	-	-	253
92/431	Schiessel	Repairs and maintenance	1992	380	-	-	-	380
92/432	Rank Xerox	Repairs and maintenance	1992	819	-	-	-	819
92/433	Gammag	Repairs and maintenance	1992	5,083	-	-	-	5,083
92/434	Gammag	Repairs and maintenance	1992	7,860	-	-	-	7,860
92/439	Gammag	Repairs and maintenance	1992	7,864	-	-	-	7,864
	TOTAL			3,563,710	2,574,119	3,974,947	-	10,112,776

Abbreviations

CPU	Central processing unit
LTC	Local terminal controller
PC	Personal computer

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INTERIM FINANCIAL PERFORMANCE REPORT AND PROGRAMME PERFORMANCE REPORT FOR THE BIENNIUM 1992-1993*

Submitted by the Director-General

Summary

Itemizes the utilization of financial resources during the period 1 January - 31 December 1992 in accordance with Programme and Budget Committee conclusion 1987/19.

CONTENTS

		Page
Introduction		2
Statement I	General Fund - Status of appropriations for the biennium 1992-1993 as at 31 December 1992	3
Schedule 1.1	General Fund - Schedule of income for the biennium 1992-1993 as at 31 December 1992	4
Schedule 1.2	General Fund - Major objects of expenditure by programme for the biennium 1992-1993 as at 31 December 1992	5
Statement II A	Statement of income and expenditure for the 12-month period ended 31 December 1992	6
Statement II B	Statement of surplus due to Member States as at 31 December 1992	7
Schedule 2.1	General Fund - Savings on liquidation of 1990-1991 obligations by major object of expenditure	8
Schedule 2.2	General Fund - Status of appropriations for the biennium 1990-1991 as at 31 December 1992	9
Statement III	Statement of assets, liabilities and surpluses as at 31 December 1992	10
Schedule 3.1	Status of assessed contributions to the regular budget	11
Schedule 3.2	General Fund - Cash balances as at 31 December 1992	20
Schedule 3.3	General Fund - Statement of source and application of funds for the year ended 31 December 1992	21
Statement IV	Working Capital Fund - Statement of assets and principal of Fund as at 31 December 1992	22
Schedule 4.1	Status of advances to the Working Capital Fund	23

* The present document has not been edited.

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Distr.: 2 April 1993

CONTENTS (continued)

		Page
Schedule 4.2	Working Capital Fund - Cash balance as at 31 December 1992	31
Statement V	General Fund - Tax Equalization Fund	32
Statement VI	Special account for programme support costs	33
Schedule 6.1	Support cost cash balances as at 31 December 1992	34
Statement VII	Technical cooperation activities executed by UNIDO	35
Schedule 7.1	UNIDF/IDF statement of pledges and receipts, as at 31 December 1992	36
Schedule 7.2	Summary of transactions on sub-accounts of the Industrial Development Fund for the biennium 1992-1993 as at 31 December 1992	41
Schedule 7.3	Technical cooperation activities financed by trust funds - Schedule of income and expenditure and fund balance for the 12-month period of the biennium 1992-1993 ended 31 December 1992	42

Annexes

		Page
I.	Notes to the financial statements	46
II.	Self-liquidating commercial activities	52
III.	EDP services revolving fund	54
IV.	Computer Model for Feasibility Analysis and Reporting (COMFAR) Developing Fund	55
V.	Estimates of contingency liabilities for end-of-service payment for UNIDO staff	56

Introduction

1. In its conclusion 1987/19, paragraph (j), the Programme and Budget Committee requested the Director-General to submit each year to the Industrial Development Board through the Committee a clear and detailed financial performance report itemizing the utilization of financial resources.

2. The present interim financial performance report covers the period 1 January - 31 December 1992 and is based on the appropriations contained in the programme and budgets, 1992-1993, as adopted by the General Conference at its fourth session (GC.4/42). Statements of the investments held in the regular budget and in the operational budget, in accordance with financial regulation 8.2, are also provided.

GENERAL FUND

Status of appropriations for the biennium
1992-1993 as at 31 December 1992

(In United States dollars)

	Appropriations 1992 (note 2 (a))						
	US$	AS	US $ equivalent at rate US$1 = 10.95	Disbursements as at 31/12/92	Unliquidated obligations as at 31/12/92	Total expenditure	Balance of appropriations
Programme							
Policy-making Organs	211,700	13,671,420	1,460,232	486,594	564,518	1,051,112	409,120
Executive Direction and Management	359,700	34,790,655	3,536,929	3,030,109	35,516	3,065,625	471,304
Programme and Project Development	1,963,400	187,826,580	19,116,512	15,697,648	296,191	15,993,839	3,122,673
Industrial Promotion, Consultations and Technology	1,231,900	95,485,800	9,952,064	9,207,900	385,499	9,593,399	358,665
Industrial Operations	1,909,500	203,900,625	20,530,562	16,416,596	199,106	16,615,702	3,914,860
Common Programmes	1,272,250	85,408,965	9,072,156	2,149,248	1,215,049	3,364,297	5,707,859
External Relations, Public Infomation, Language, and Documentation Services	1,449,085	156,564,910	15,747,250	12,347,634	337,623	12,685,257	3,061,993
Administration	3,811,780	447,698,625	44,697,499	34,409,818	4,099,500	38,509,318	6,188,181
Total A	12,209,315	1,225,347,580	124,113,204	93,745,547	7,133,002	100,878,549	23,234,655

	Approved estimates 1992			Actual income	Accrued income	Total income	(Excess) shortfall
Income							
Administration	1,487,730	172,725,450	17,261,744	12,244,656	1,293,915	13,538,571	3,723,173
External Relations, Public Information, Language and Documentation Services	199,485	20,820	2,100,927	1,895,679	--	1,895,679	205,248
Other income [Schedule 1.1]	662,650	2,743,185	913,169	1,424,502	--	1,424,502	(511,333)
Total B	2,349,865	196,289,425	20,275,840	15,564,837	1,293,915	16,858,752	3,417,088
Total A-B	9,859,450	1,029,058,155	103,837,364	78,180,710	5,839,087	84,019,797	19,817,567

Schedule 1.1

GENERAL FUND

Schedule of income for the biennium 1992-1993
as at 31 December 1992

	Approved estimates for the year 1992			Actual income for the year 1992 (US$)
	US$	A$	US$ equivalent at US$1 = A$ 10.95	
Bank interest				1,065,916
Refund of expenditure, prior biennium				192,980
Sale of used equipment				9,304
Miscellaneous				46,004
Gain (loss) on exchange				(826,413)
VIC cost-sharing activities, prior biennium				770,509
Revenue-producing activities				166,202
Total	662,650	2,743,185	913,169	1,424,502

Schedule 1.2

GENERAL FUND

Major objects of expenditure by programme for the biennium 1992-1993 as at 31 December 1992

(In United States dollars)

	Salaries, other personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	EDP non-staff costs	Fellowship grants, other	Total
Programme								
Policy-making Organs	85,973		162,624	11,456			791,059	1,051,112
Executive Direction and Management	2,865,493	146,830	5,054	10,910		24,764	12,565	3,065,625
Programme and Project Development	14,916,320	322,964		5,597		600,524	148,434	15,993,839
Industrial Promotion, Consultations and Technology	8,998,013	210,040	46,032	1,755		195,016	142,543	9,593,399
Industrial Operations	15,585,515	273,990		1,982		681,007	73,208	16,615,702
Common Programmes	1,459,806	352,339	185,986	293,201	73,271		999,694	3,364,297
External Relations, Public Information, Language and Documentation	11,911,310	119,659	37,501	229,656	2,770	247,639	136,722	12,685,257
Administration	17,535,856	58,148		13,917,086	369,691	1,346,480	5,282,057	38,509,318
Total	73,358,286	1,483,979	437,197	14,471,643	445,732	3,095,430	7,586,282	100,878,549
Income								
Administration	5,697,011			7,469,794	165,485	202,690	3,591	13,538,571
External Relations, Public Information, Language and Documentation	1,893,859	1,215					605	1,895,679
Total	7,590,870	1,215		7,469,794	165,485	202,690	4,196	15,434,250

Statement II A

Statement of income and expenditure for the 12-month period ended 31 December 1992

(In United States dollars)

	1992
Assessment of Member States, 1992	103,837,364
Add: Increase (decrease) in value of assessment due to exchange fluctuations (note 2 (b))	(692,329)
Income from Member States, 1992	103,145,035
Other income	16,858,752
Total income	120,003,787
Deduct: Expenditure	100,878,549
Provisional excess of income over expenditure (note 2 (b))	19,125,238
Represented by:	
Receipts from Member States, 1992	74,907,723
Other income	16,858,752
Subtotal	91,766,475
Disbursements	93,745,547
Excess (shortfall) of receipts over disbursements	(1,979,072)
Unliquidated obligations, 1992	7,133,002
Subtotal	(9,112,074)
Contributions due from Member States [schedule 3.1]	28,237,312
	19,125,238

Statement II B

Statement of surplus due to Member States as at 31 December 1992

(In United States dollars)

1990-1991	1992
Provisional excess of income over expenditure as at 31 December 1991	5,340,096
Add: Savings in liquidations in 1992 [Schedule 2.1]	2,242,258
Add: Increase in value of AS contributions (note 2 (e))	1,164,468
Final excess of income over expenditure	8,746,822
Deduct: Assessed contributions unpaid [Schedule 3.1]	10,658,934
Provisional deficit	(1,912,112)
1988-1989	
Final excess of income over expenditure (retained - GC.4/Dec.15)	6,496,192
Deduct: Assessed contributions unpaid (Schedule 3.1)	597,143
	5,899,049
Contributions from new Member States [Schedule 3.1]	
1992	605,559
1990-1991	200,812
1988-1989	75,996
1986-1987	196,863
	1,079,230
Deduct: Contributions unpaid	865,719
Contributions received	213,511

SCHED2-1

Schedule 2.1

GENERAL FUND

Savings on liquidation of 1990-1991 obligations by major object of expenditure

(In United States dollars)

	Salaries, other personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellowship grants, other	Total
Policy-making Organs	942	-	(4,149)	(324)	31	31,252	27,752
Executive Direction and Management	18,502	3,587	-	2,026	-	-	24,115
Programme and Project Development	279,699	11,336	-	19,417	-	2,313	312,765
Industrial Promotion, Consultations and Technology	278,979	24,750	12,895	6,000	-	4,860	327,484
Industrial Operations	408,898	13,425	54,860	(92)	107,381	300,118	884,590
External Relations, Public Information, Language and Documentation Services	99,809	3,929	3,462	70,555	43	13,450	191,248
Administration	118,271	-	-	221,340	100,575	34,118	474,304
Total	1,205,100	57,027	67,068	318,922	208,030	386,111	2,242,258

sched2-2, 17 March 1993 Schedule 2.2

GENERAL FUND

Status of appropriations for the biennium 1990-1991 as at 31 December 1992

(In United States dollars)

	Balance of appropriations as at 31/12/91	Savings on liquidation of obligations in 1992	Balance of appropriations as at 31/12/92
Policy-making Organs	642,349	27,752	670,101
Executive Direction and Management	928,876	24,115	952,991
Programme and Project Development	598,593	312,765	911,358
Industrial Promotion, Consultations and Technology	899,334	327,484	1,226,818
Industrial Operations	1,373,229	884,590	2,257,819
External Relations, Public Information, Language and Documentation Services	848,554	191,248	1,039,802
Administration	502,537	474,304	976,841
	5,793,472 a/	2,242,258 b/	8,035,730

a/ Statement I as at 31 December 1991.
b/ Statement II as at 31 December 1992.

Statement III

Statement of assets, liabilities and surpluses as at 31 December 1992

(In United States dollars)

		1992
Assets		
Cash at banks [Schedule 3.2]		13,909,792
Accounts receivable (note 2 (f))		7,902,160
Payments of national income tax recoverable (note 3)		1,036,003
Deferred charges (note 2 (g))		22,376,248
Assessed contributions receivable [Schedule 3.1]		
Year 1992	28,237,312	
Biennium 1990-1991	10,658,934	
Biennium 1988-1989	597,143	
Biennium 1986-1987	88,004	39,581,393
New Member States contributions receivable [Schedule 3.1]		
1992	605,559	
1990-1991	166,290	
1988-1989	32,992	
1986-1987	60,878	865,719
Unassessed contributions		89,631,400
Total assets		175,302,715
Liabilities		
Unliquidated obligations [Statement I]		5,839,087
Accounts payable and reserves (note 2 (h))		3,883,905
Due to other funds (note 2 (i))		686,328
Commitments (note 2 (j))		21,624,513
Advance from Working Capital Fund [Statement IV]		5,190,000
Deferred income		89,631,400
Loan from United Nations		13,000,000
Total liabilities		139,855,233
Surpluses due to Member States (note 2 (d))		
1992		
Arrears of contributions receivable	28,237,312	
Provisional surplus (deficit) [Statement II A]	(9,112,074)	19,125,238
1990-1991		
Arrears of contributions receivable	10,658,934	
Provisional surplus (deficit) [Statement II B]	(1,912,112)	8,746,822
1988-1989		
Arrears of contributions receivable	597,143	
Provisional surplus (deficit) [Statement II B]	5,899,049	6,496,192
Contributions from new Member States		
Arrears of contributions receivable	865,719	
Contributions received [Statement II B]	213,511	1,079,230
Total surplus due to Member States		35,447,482
Total liabilities and surpluses		175,302,715

Schedule 3.1

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 31 December 1992)

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 31 December 1992					TOTAL
		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	0	0	986	102,906	0	0	845	88,178	0	0	141	14,728	1,303	1,444
ALBANIA	0.01	148	10,856	986	102,906	148	10,856	0	0	0	0	986	102,906	9,107	10,093
ALGERIA	0.16	3,167	231,488	15,775	1,646,493	3,167	231,488	15,775	1,646,493	0	0	0	0	0	0
ANGOLA	0.01	13,882	171,842	986	102,906	0	0	0	0	13,882	171,842	986	102,906	24,261	39,129
ARGENTINA	0.56	841,967	11,513,462	55,213	5,762,726	841,967	11,513,462	48,670	5,079,832	0	0	6,543	682,894	60,433	66,976
AUSTRALIA	1.50	0	0	147,892	15,435,872	0	0	147,892	15,435,872	0	0	0	0	0	0
AUSTRIA	0.74	0	0	72,960	7,615,030	0	0	72,960	7,615,030	0	0	0	0	0	0
BAHAMAS	0.02	3,789	276,919	1,972	205,812	613	44,800	0	0	3,176	232,119	1,972	205,812	38,682	43,830
BAHRAIN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
BANGLADESH	0.01	4,348	171,842	986	102,906	1,175	0	0	0	3,173	171,842	986	102,906	24,261	28,420
BARBADOS	0.01	227	16,586	986	102,906	227	16,586	986	102,906	0	0	0	0	0	0
BELARUS	0.31	19,949	1,458,313	30,564	3,190,080	359	26,222	0	0	19,590	1,432,091	30,564	3,190,080	408,595	458,749
BELGIUM	1.05	0	0	103,524	10,805,111	0	0	103,125	10,763,501	0	0	399	41,610	3,682	4,081
BELIZE	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,684	18,845
BENIN	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,107	10,093
BHUTAN	0.01	1,175	85,921	986	102,906	1,175	85,921	986	102,906	0	0	0	0	0	0
BOLIVIA	0.01	307	22,476	986	102,906	0	0	0	0	307	22,476	986	102,906	11,089	12,382
BOTSWANA	0.01	8,779	171,842	986	102,906	8,779	171,842	0	0	0	0	986	102,906	9,107	10,093
BRAZIL	1.58	330,793	24,182,106	155,779	16,259,119	0	0	0	0	330,793	24,182,106	155,779	16,259,119	3,571,320	4,057,892
BULGARIA	0.13	0	0	12,817	1,337,776	0	0	12,817	1,337,776	0	0	0	0	0	0
BURKINA FASO	0.01	24,151	171,842	986	102,906	0	0	0	0	24,151	171,842	986	102,906	24,261	49,398
BURUNDI	0.01	1,166	85,291	986	102,906	1,166	85,291	66	6,848	0	0	920	96,058	8,501	9,421
CAMEROON	0.01	27	1,948	986	102,906	0	0	0	0	27	1,948	986	102,906	9,779	10,292
CANADA	3.09	236	17,217	304,657	31,797,897	236	17,217	304,657	31,797,897	0	0	0	0	0	0

Schedule 3.1

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 31 December 1992					TOTAL
		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
CAPE VERDE	0.01	10,930	171,842	986	102,906	0	0	0	0	10,930	171,842	986	102,906	24,261	36,177
CENTRAL AFRICAN REPUBLIC	0.01	9,550	171,842	986	102,906	0	0	0	0	9,550	171,842	986	102,906	24,261	34,797
CHAD	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,107	10,093
CHILE	0.08	72,537	1,374,740	7,888	823,247	54,590	62,761	0	0	17,947	1,311,979	7,888	823,247	188,549	214,384
CHINA	0.76	0	0	74,932	7,820,842	0	0	74,932	7,820,842	0	0	0	0	0	0
COLOMBIA	0.13	0	0	12,817	1,337,776	0	0	12,817	1,337,776	0	0	0	0	0	0
COMOROS	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	24,261	42,957
CONGO	0.01	4,231	171,842	986	102,906	0	0	0	0	4,231	171,842	986	102,906	24,261	29,478
COSTA RICA	0.01	4,702	343,686	986	102,906	0	0	0	0	4,702	343,686	986	102,906	39,415	45,103
COTE D'IVOIRE	0.02	2,694	196,881	1,972	205,812	0	0	0	0	2,694	196,881	1,972	205,812	35,575	40,241
CUBA	0.09	19,035	1,391,534	8,874	926,152	9,211	673,358	0	0	9,824	718,176	8,874	926,152	145,291	163,989
CYPRUS	0.02	0	0	1,972	205,812	0	0	1,972	205,812	0	0	0	0	0	0
CZECHOSLOVAKIA	0.55	0	0	54,227	5,659,820	0	0	54,227	5,659,820	0	0	0	0	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	34,909	859,212	4,930	514,529	25,462	168,641	0	0	9,447	690,571	4,930	514,529	106,431	120,808
DENMARK	0.64	0	0	63,100	6,585,972	0	0	63,100	6,585,972	0	0	0	0	0	0
DJIBOUTI	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,107	10,093
DOMINICA	0.01	1,142	83,500	986	102,906	0	0	0	0	1,142	83,500	986	102,906	16,470	18,598
DOMINICAN REPUBLIC	0.02	87,870	515,528	1,972	205,812	0	0	0	0	87,870	515,528	1,972	205,812	63,675	153,517
ECUADOR	0.03	18,892	515,528	2,958	308,717	13,867	148,178	0	0	5,025	367,350	2,958	308,717	59,715	67,698
EGYPT	0.07	0	0	6,902	720,341	0	0	6,902	720,341	0	0	0	0	0	0
EL SALVADOR	0.01	2,350	171,842	986	102,906	0	0	0	0	2,350	171,842	986	102,906	24,261	27,597
EQUATORIAL GUINEA	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	24,261	42,957

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 31 December 1992					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
ETHIOPIA	0.01	2,172	158,839	986	102,906	1,175	85,923	0	0	997	72,916	986	102,906	15,537	17,520
FIJI	0.01	12,154	171,842	986	102,906	10,761	33,399	0	0	1,893	138,443	986	102,906	21,318	24,195
FINLAND	0.56	0	0	55,213	5,762,726	0	0	55,213	5,762,726	0	0	0	0	0	0
FRANCE	5.96	0	0	587,623	61,331,866	0	0	587,623	61,331,866	0	0	0	0	0	0
GABON	0.02	41,314	515,528	1,972	205,812	34,809	39,981	0	0	6,505	475,547	1,972	205,812	60,149	68,826
GAMBIA	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	24,261	42,957
GERMANY	8.87	0	0	874,533	91,277,458	0	0	874,533	91,277,458	0	0	0	0	0	0
GHANA	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,684	18,845
GREECE	0.35	17,770	1,299,058	34,506	3,601,704	17,770	1,299,058	27,193	2,838,238	0	0	7,315	763,466	67,563	74,878
GRENADA	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	24,261	42,957
GUATEMALA	0.02	22,934	343,686	1,972	205,812	9,444	0	0	0	13,490	343,686	1,972	205,812	48,521	63,983
GUINEA	0.01	10,028	171,842	986	102,906	10,028	171,842	97	10,140	0	0	889	92,766	8,209	9,098
GUINEA-BISSAU	0.01	14,288	171,842	986	102,906	0	0	0	0	14,288	171,842	986	102,906	24,261	39,535
GUYANA	0.01	17,903	171,842	986	102,906	17,903	171,842	986	102,906	0	0	0	0	0	0
HAITI	0.01	24,555	171,842	986	102,906	0	0	0	0	24,555	171,842	986	102,906	24,261	48,802
HONDURAS	0.01	18,190	171,842	986	102,906	0	0	0	0	18,190	171,842	986	102,906	24,261	43,437
HUNGARY	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
INDIA	0.36	44,738	3,270,515	35,494	3,704,609	44,738	3,270,515	35,494	3,704,609	0	0	0	0	0	0
INDONESIA	0.16	1,376	100,606	15,775	1,646,493	1,376	100,606	15,775	1,646,493	0	0	0	0	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	92,000	6,725,468	74,932	7,820,842	92,000	6,725,468	43,930	4,585,057	0	0	31,002	3,235,785	286,353	317,355
IRAQ	0.13	14,121	1,032,309	12,817	1,337,776	0	0	0	0	14,121	1,032,309	12,817	1,337,776	209,420	236,358
IRELAND	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
ISRAEL	0.23	17,662	1,291,187	22,677	2,366,834	17,662	1,291,187	22,424	2,340,468	0	0	253	26,366	2,333	2,586

Schedule 3.1

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1992 — Prior Biennium Dollar	Prior Biennium Schilling	Current Biennium Dollar	Current Biennium Schilling	Credits and Collections in 1992 — Prior Biennium Dollar	Prior Biennium Schilling	Current Biennium Dollar	Current Biennium Schilling	Contributions Outstanding as of 31 December 1992 — Prior Biennium Dollar	Prior Biennium Schilling	Current Biennium Dollar	Current Biennium Schilling	$ Equiv.	TOTAL $ Equiv.
ITALY	4.26	6,578	480,891	420,013	43,837,877	6,578	480,891	420,013	43,837,877	0	0	0	0	0	0
JAMAICA	0.01	2,023	147,965	986	102,906	0	0	0	0	2,023	147,965	986	102,906	22,155	25,164
JAPAN	12.36	0	0	1,218,628	127,191,588	0	0	1,218,628	127,191,588	0	0	0	0	0	0
JORDAN	0.01	8,607	171,842	986	102,906	0	0	0	0	8,607	171,842	986	102,906	24,261	33,854
KENYA	0.01	1,611	117,768	986	102,906	0	0	0	0	1,611	117,768	986	102,906	19,492	22,089
KUWAIT	0.25	5	387	24,649	2,572,645	5	387	24,649	2,572,645	0	0	0	0	0	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	1,175	85,921	986	102,906	1,175	85,921	986	102,906	0	0	0	0	0	0
LEBANON	0.01	10,029	171,842	986	102,906	0	0	0	0	10,029	171,842	986	102,906	24,261	35,276
LESOTHO	0.01	1,175	85,921	986	102,906	1,175	85,921	986	102,906	0	0	0	0	0	0
LIBERIA	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,107	10,093
LIBYAN ARAB JAMAHIRIYA	0.24	56,672	4,142,851	23,663	2,469,740	478	34,963	0	0	56,194	4,107,898	23,663	2,469,740	580,809	860,666
LITHUANIA	0.15	0	0	14,789	1,543,587	0	0	0	0	0	0	14,789	1,543,587	136,601	151,390
LUXEMBOURG	0.06	0	0	5,916	617,435	0	0	5,916	617,435	0	0	0	0	0	0
MADAGASCAR	0.01	1,465	107,155	986	102,906	0	0	0	0	1,465	107,155	986	102,906	18,556	21,007
MALAWI	0.01	5	384	986	102,906	5	384	897	93,615	0	0	89	9,291	822	911
MALAYSIA	0.12	0	0	11,831	1,234,870	0	0	11,831	1,234,870	0	0	0	0	0	0
MALDIVES	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,107	10,093
MALI	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	24,261	54,537
MALTA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
MAURITANIA	0.01	11,792	171,842	986	102,906	0	0	0	0	11,792	171,842	986	102,906	24,261	37,039
MAURITIUS	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
MEXICO	0.87	0	0	85,777	8,952,806	0	0	63,465	6,711,470	0	0	2,312	241,330	21,357	23,669

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 31 December 1992					
		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	TOTAL $ Equiv.
MONGOLIA	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	18,684	18,845
MOROCCO	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
MOZAMBIQUE	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,107	10,093
MYANMAR	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
NAMIBIA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
NEPAL	0.01	9,540	171,842	986	102,906	0	0	0	0	9,540	171,842	986	102,906	24,261	34,787
NETHERLANDS	1.49	0	0	148,906	15,332,967	0	0	148,906	15,332,967	0	0	0	0	0	0
NEW ZEALAND	0.24	0	0	23,663	2,469,740	0	0	23,663	2,469,740	0	0	0	0	0	0
NICARAGUA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	24,261	54,537
NIGER	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	24,261	42,957
NIGERIA	0.20	0	0	19,719	2,058,116	0	0	4,806	501,650	0	0	14,913	1,556,466	137,740	152,653
NORWAY	0.55	0	0	54,227	5,659,820	0	0	54,227	5,659,820	0	0	0	0	0	0
OMAN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
PAKISTAN	0.06	9,859	720,740	5,916	617,435	9,859	720,740	5,805	605,821	0	0	111	11,614	1,028	1,139
PANAMA	0.02	40,472	343,686	1,972	205,812	13,687	0	0	0	26,785	343,686	1,972	205,812	48,521	77,218
PAPUA NEW GUINEA	0.01	185	13,515	986	102,906	0	0	0	0	185	13,515	986	102,906	10,299	11,470
PARAGUAY	0.02	34,539	515,528	1,972	205,812	0	0	0	0	34,539	515,528	1,972	205,812	63,575	100,186
PERU	0.06	67,253	1,031,056	5,916	617,435	53,284	9,937	0	0	13,969	1,021,119	5,916	617,435	144,686	184,571
PHILIPPINES	0.07	17,738	1,296,700	6,902	720,341	17,733	1,296,345	0	0	5	355	6,902	720,341	63,778	70,685
POLAND	0.47	0	0	46,339	4,836,573	0	0	46,250	4,827,335	0	0	89	9,238	818	907
PORTUGAL	0.20	0	0	19,719	2,058,116	0	0	1,972	205,861	0	0	17,747	1,852,255	163,916	181,663
QATAR	0.05	9,943	726,801	4,930	514,529	4,066	297,196	0	0	5,877	429,604	4,930	514,529	83,418	94,225
REPUBLIC OF KOREA	0.68	0	0	67,044	6,997,595	0	0	0	0	0	0	67,044	6,997,595	619,256	686,300

Schedule 3.1

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 31 December 1992					
		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	TOTAL $ Equiv.
ROMANIA	0.17	162,313	3,265,008	16,761	1,749,399	162,313	3,265,008	0	19	0	0	16,761	1,749,380	154,812	171,573
RUSSIAN FEDERATION	9.19	593,996	43,423,140	906,083	94,570,444	11,120	812,898	0	0	582,876	42,610,242	906,083	94,570,444	12,126,583	13,615,542
RWANDA	0.01	1,139	83,300	986	102,906	0	0	0	0	1,139	83,300	986	102,906	16,453	18,578
SAINT KITTS AND NEVIS	0.01	29,290	171,842	986	102,906	9,100	0	0	0	20,190	171,842	986	102,906	24,261	45,437
SAINT LUCIA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SAINT VINCENT AND THE GRENADINES	0.01	9,078	171,842	986	102,906	0	0	0	0	9,078	171,842	986	102,906	24,261	34,339
SAO TOME AND PRINCIPE	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	24,261	42,957
SAUDI ARABIA	0.95	0	0	93,666	9,776,052	0	0	93,666	9,776,052	0	0	0	0	0	0
SENEGAL	0.01	1,474	107,778	986	102,906	0	0	0	0	1,474	107,778	986	102,906	18,611	21,071
SEYCHELLES	0.01	12,991	171,842	986	102,906	9,000	0	0	0	3,991	171,842	986	102,906	24,261	29,238
SIERRA LEONE	0.01	29,290	171,842	986	102,906	9,304	0	0	0	19,986	171,842	986	102,906	24,261	45,233
SOMALIA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	24,261	54,537
SPAIN	1.96	0	0	193,245	20,169,540	0	0	193,245	20,169,540	0	0	0	0	0	0
SRI LANKA	0.01	3,065	171,842	986	102,906	3,065	171,842	0	0	0	0	986	102,906	9,107	10,093
SUDAN	0.01	9,450	171,842	986	102,906	9,450	171,842	58	6,091	0	0	928	96,809	8,567	9,495
SURINAME	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	24,261	42,957
SWAZILAND	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SWEDEN	1.10	0	0	108,454	11,319,640	0	0	108,454	11,319,640	0	0	0	0	0	0
SWITZERLAND	1.15	0	0	113,384	11,834,169	0	0	113,384	11,834,169	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0.04	0	0	3,944	411,623	0	0	0	0	0	0	3,944	411,623	36,427	40,371
THAILAND	0.11	0	0	10,845	1,131,964	0	0	10,845	1,131,964	0	0	0	0	0	0

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1992 — Prior Biennium Dollar	Prior Biennium Schilling	Current Biennium Dollar	Current Biennium Schilling	Credits and Collections in 1992 — Prior Biennium Dollar	Prior Biennium Schilling	Current Biennium Dollar	Current Biennium Schilling	Contributions Outstanding as of 31 December 1992 — Prior Biennium Dollar	Prior Biennium Schilling	Current Biennium Dollar	Current Biennium Schilling	$ Equiv.	TOTAL $ Equiv.
TOGO	0.01	201	14,665	986	102,906	172	12,531	0	0	29	2,134	986	102,906	9,295	10,310
TONGA	0.01	1,915	140,014	986	102,906	388	28,392	0	0	1,527	111,622	986	102,906	18,950	21,463
TRINIDAD AND TOBAGO	0.05	2,814	205,694	4,930	514,529	0	0	0	0	2,814	205,694	4,930	514,529	63,673	71,417
TUNISIA	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
TURKEY	0.27	33,526	2,450,865	26,621	2,778,457	33,526	2,450,865	25,462	2,657,457	0	0	1,159	121,000	10,708	11,867
UGANDA	0.01	0	0	986	102,906	0	0	115	12,006	0	0	871	90,900	8,044	8,915
UKRAINE	1.17	74,523	5,447,949	115,356	12,039,980	1,196	87,409	0	0	73,327	5,360,540	115,356	12,039,980	1,538,190	1,726,678
UNITED ARAB EMIRATES	0.21	217,252	3,265,008	20,705	2,161,022	18,905	0	0	0	198,347	3,265,008	20,705	2,161,022	470,101	668,213
UNITED KINGDOM	4.98	0	0	491,001	51,247,096	0	0	491,001	51,247,096	0	0	0	0	0	0
UNITED REPUBLIC OF TANZANIA	0.01	1,345	98,338	986	102,906	281	20,502	0	0	1,064	77,837	986	102,906	15,971	18,021
UNITED STATES OF AMERICA	25.00	1,876,739	137,195,914	2,464,862	257,264,539	1,876,739	137,195,914	1,372,565	143,258,424	0	0	1,092,297	114,006,115	10,089,037	11,181,334
URUGUAY	0.04	4,723	345,293	3,944	411,623	22	1,608	0	0	4,701	343,685	3,944	411,623	66,734	70,379
VANUATU	0.01	2,005	146,584	986	102,906	0	0	0	0	2,005	146,584	986	102,906	22,053	25,034
VENEZUELA	0.49	0	0	48,311	5,042,385	0	0	638	93,772	0	0	47,413	4,948,613	437,930	480,343
VIET NAM	0.01	0	0	986	102,906	0	0	950	99,104	0	0	36	3,802	330	372
YEMEN	0.01	32,288	343,684	986	102,906	900	0	0	0	31,388	343,684	986	102,906	39,415	71,799
YUGOSLAVIA	0.42	105,397	7,704,846	41,410	4,322,044	598	43,704	0	0	104,799	7,661,142	41,410	4,322,044	1,056,308	1,204,277
ZAIRE	0.01	3,395	171,842	986	102,906	0	0	0	0	3,395	171,842	986	102,906	24,761	28,642
ZAMBIA	0.01	1,823	133,266	986	102,906	264	19,324	0	0	1,559	113,942	986	102,906	19,155	21,700
ZIMBABWE	0.01	0	0	986	102,906	0	0	67	9,103	0	0	899	93,803	8,301	9,200
Sub-total I Member States		46,477	0	0	0	11,270	0	0	0	35,207	0	0	0	0	35,207
	87-	65,484	0	0	0	12,687	0	0	0	52,797	0	0	0	0	52,797
	88-	465,653	0	0	0	271,012	0	0	0	194,641	0	0	0	0	194,641
	89-	1,204,586	0	0	0	802,084	0	0	0	402,502	0	0	0	0	402,502
	90-	481,679	35,213,123	0	0	149,107	10,900,400	0	0	332,572	24,312,723	0	0	2,143,986	2,476,558
	91-	3,326,342	243,168,114	0	0	2,227,536	162,840,557	0	0	1,098,806	80,327,557	0	0	7,083,570	8,182,376
	92-	0	0	9,859,459	1,029,058,171	0	0	7,100,968	741,147,632	0	0	2,758,491	287,910,539	25,478,821	28,237,312
	T-	5,590,221	278,381,237	9,859,459	1,029,058,171	3,473,696	173,740,957	7,100,968	741,147,632	2,116,525	104,640,280	2,758,491	287,910,539	34,706,377	39,581,393

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1992 — Prior Bienniums Dollar	Prior Bienniums Schilling	Current Biennium Dollar	Current Biennium Schilling	Credits and Collections in 1992 — Prior Bienniums Dollar	Prior Bienniums Schilling	Current Biennium Dollar	Current Biennium Schilling	Contributions Outstanding as of 31 December 1992 — Prior Bienniums Dollar	Prior Bienniums Schilling	Current Biennium Dollar	Current Biennium Schilling	$ Equiv.	TOTAL $ Equiv.
ARMENIA	0.13	0	0	12,817	1,337,776	0	0	0	0	0	0	12,817	1,337,776	118,387	131,204
BOSNIA AND HERZEGOVINA	0.04	0	0	3,944	411,623	0	0	0	0	0	0	3,944	411,623	36,427	40,371
CHAD	0.01	1,175	85,921	0	0	0	0	0	0	1,175	85,921	0	0	7,577	8,752
COMOROS	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
COSTA RICA	0.01	18,532	0	0	0	900	0	0	0	17,632	0	0	0	0	17,632
CROATIA	0.13	0	0	12,817	1,337,776	0	0	0	0	0	0	12,817	1,337,776	118,387	131,204
DJIBOUTI	0.01	1,175	85,921	0	0	0	0	0	0	1,175	85,921	0	0	7,577	8,752
EL SALVADOR	0.01	15,360	0	0	0	0	0	0	0	15,360	0	0	0	0	15,360
EQUATORIAL GUINEA	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
GAMBIA	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
GEORGIA	0.21	0	0	20,705	2,161,022	0	0	0	0	0	0	20,705	2,161,022	191,241	211,946
GRENADA	0.01	10,805	0	0	0	7,827	0	0	0	2,978	0	0	0	0	2,978
LIBERIA	0.01	2,350	171,842	0	0	0	0	0	0	2,350	171,842	0	0	15,154	17,504
LITHUANIA	0.15	0	0	17,630	1,288,819	0	0	0	0	0	0	17,630	1,288,819	113,852	131,282
SAO TOME AND PRINCIPE	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
SLOVENIA	0.09	0	0	8,874	926,152	0	0	0	0	0	0	8,874	926,152	81,950	90,824
SURINAME	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
Sub-total 2 New Member States	86-	33,036	0	0	0	4,860	0	0	0	28,176	0	0	0	0	28,176
	87-	35,670	0	0	0	2,967	0	0	0	32,703	0	0	0	0	32,703
	88-	10,852	0	0	0	900	0	0	0	9,952	0	0	0	0	9,952
	89-	23,040	0	0	0	0	0	0	0	23,040	0	0	0	0	23,040
	90-	1,175	85,921	0	0	0	0	0	0	1,175	85,921	0	0	7,577	8,752
	91-	3,525	257,763	17,630	1,288,819	0	0	0	0	3,525	257,763	17,630	1,288,819	136,383	157,538
	92-	0	0	59,157	6,174,349	0	0	0	0	0	0	59,157	6,174,349	546,402	605,559
	T-	107,297	343,684	76,787	7,463,168	8,727	0	0	0	98,570	343,684	76,787	7,463,168	690,362	865,779

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1992 — Prior Biennium — Dollar	Contributions Payable 1 January 1992 — Prior Biennium — Schilling	Contributions Payable 1 January 1992 — Current Biennium — Dollar	Contributions Payable 1 January 1992 — Current Biennium — Schilling	Credits and Collections in 1992 — Prior Biennium — Dollar	Credits and Collections in 1992 — Prior Biennium — Schilling	Credits and Collections in 1992 — Current Biennium — Dollar	Credits and Collections in 1992 — Current Biennium — Schilling	Contributions Outstanding as of 31 December 1992 — Prior Biennium — Dollar	Contributions Outstanding as of 31 December 1992 — Prior Biennium — Schilling	Contributions Outstanding as of 31 December 1992 — Current Biennium — Dollar	Contributions Outstanding as of 31 December 1992 — Current Biennium — Schilling	TOTAL — $ Equiv.	TOTAL — $ Equiv.
TOTAL	86-	79,512	0	0	0	16,130	0	0	0	63,382	0	0	0	0	63,382
	87-	101,154	0	0	0	15,654	0	0	0	85,500	0	0	0	0	85,500
	88-	476,505	0	0	0	271,912	0	0	0	204,593	0	0	0	0	204,593
	89-	1,227,626	0	0	0	802,084	0	0	0	425,542	0	0	0	0	425,542
	90-	482,854	35,299,044	0	0	149,107	10,900,400	0	0	333,747	24,398,644	0	0	2,151,563	2,485,310
	91-	3,379,867	243,425,877	17,630	1,269,819	2,227,536	162,840,557	0	0	1,152,331	80,585,320	17,630	1,269,819	7,219,953	8,339,914
	92-	0	0	9,918,616	1,035,232,520	0	0	7,100,966	741,147,632	0	0	2,817,648	294,084,888	26,025,223	28,842,871
	?-	9,697,518	278,724,921	9,936,246	1,036,571,339	3,482,423	173,740,957	7,100,966	741,147,632	2,215,095	104,983,964	2,835,278	295,373,707	35,396,739	40,447,112

Note: Lithuania became a new Member of UNIDO in 1991 but its rate of assessment was not decided until late 1992. Its 1991 assessment as a new Member State is therefore reported retroactively. For 1992 Lithuania is included in the UNIDO scale as a Member.

Schedule 3.2

GENERAL FUND

Cash balances as at 31 December 1992

Current/Call accounts	Currency	Amount	Type of account	US$ equiv.	Maturity periods	Annual interest rate (%)
CABV, Vienna	US$	800,000	Call	800,000	N/A	2.75
CABV, Vienna	US$	440,517	Current	440,517	N/A	2.25
Chase Manhattan, Vienna	US$	3,535,664	Current	3,535,664	N/A	2.75
Chase Manhattan, New York	US$	566,794	Current	566,794	N/A	2.36
Bankers Trust, New York	US$	3,186	Current	3,186	N/A	2.20
The Fuji Bank, Tokyo	US$	238	Current	238	N/A	N/A
Bank for Foreign Economic Affairs, Moscow	US$	1,345	Current	1,345	N/A	N/A
CABV, Vienna	AS	6,023,241	Current	533,030	N/A	3.000
Bank Austria AG, Vienna	AS	2,369,794	Current	209,716	N/A	3.250
Total				6,090,490		
Deposit accounts						
Donau Bank, Vienna	AS	3,120,501	Time deposit	276,151	14.01.91-31.12.93	9.125
CABV, Vienna	AS	15,000,000	Time deposit	1,327,434	01.12.92-11.01.93	8.300
CABV, Vienna	AS	15,000,000	Time deposit	1,327,434	16.12.92-18.01.93	8.300
CABV, Vienna	AS	18,000,000	Time deposit	1 592,920	16.12.92-25.01.93	8.300
Chase Manhattan, Vienna	AS	35,000,000	Time deposit	3,097,345	29.12.92-28.01.93	8.500
Total				7,621,284		

Summary of cash resources as at 31 December 1992

(United States dollars)

Current accounts	6,090,490
Time deposits	7,621,284
Imprest accounts	164,688
Letters of credit	33,330
Total cash resources (Statement III)	13,909,792

Schedule 3.3

GENERAL FUND

Statement of source and application of funds
for the year ended 31 December 1992

(In United States dollars)

Funds were provided by		
Member States		
Adjusted assessment, 1992 [Statement II A]	103,145,035	
Add: Increase in value of 1990-1991 contributions [Statement II B]	1,164,468	
Increase in contributions from new Member States	736,461	
Deduct: Increase in unpaid contributions	9,863,394	95,182,570
Other income [Statement I]		15,564,837
Total funds received		110,747,407
Funds were utilized for		
Disbursements, 1992 [Statement I]		93,745,547
Disbursements against unliquidated obligations, 1990-1991		
Unliquidated obligations, 1990-1991	9,843,155	
Deduct: Savings on liquidation [Statement II B]	(2,242,258)	7,600,897
Decrease in advance from Working Capital Fund		3,000,000
Net increase in accounts receivable		415,009
Reduction of loan from United Nations		1,000,000
Total funds disbursed		105,761,453
Increase in cash balance during year		4,985,954
Total funds utilized		110,747,407
Cash balance, 1 January 1992		8,923,838
Increase in cash balance during 1992		4,985,954
Cash balance, 31 December 1992 [Statement III]		13,909,792

Statement IV

WORKING CAPITAL FUND

Statement of assets and principal of Fund
as at 31 December 1992

(In United States dollars)

Assets		
Current assets:		
Cash [Schedule 4.2]		3,734,300
Assessed contributions unpaid [Schedule 4.1]		129,700
Advance to General Fund		
Balance as at 1 January 1992	8,190,000	
Net receipt from General Fund during 1992	3,000,000	5,190,000
Total assets		9,054,000
Principal of Fund		9,054,000
Total of Fund		9,054,000 a/

a/ See decision GC.1/Dec.33. Working Capital Fund temporarily increased above authorized level of $9,000,000 owing to admission of new Member States.

Schedule 4.1

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

(As of 31 December 1992)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.16	14,400	13,500	900	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.56	50,400	60,300	-9,900	0
AUSTRALIA	1.50	135,000	0	135,000	0
AUSTRIA	0.74	66,600	67,500	-900	0
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	1,800	900	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.31	27,900	30,600	-2,700	0
BELGIUM	1.05	94,500	107,100	-12,600	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.58	142,200	132,300	2,000	7,900
BULGARIA	0.13	11,700	13,500	-1,800	0
BURKINA FASO	0.01	900	600	0	300
BURUNDI	0.01	900	900	0	0

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
CAMEROON	0.01	900	900	0	0
CANADA	3.09	278,100	281,700	-3,600	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.76	68,400	72,000	-3,600	0
COLOMBIA	0.13	11,700	12,600	-900	0
COMOROS	0.01	900	0	0	900
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	1,800	-900	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CUBA	0.09	8,100	8,100	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECHOSLOVAKIA	0.55	49,500	60,300	-10,800	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.64	57,600	63,000	-5,400	0
DJIBOUTI	0.01	900	0	0	900
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	0	0	1,800
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	0	900

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
EQUATORIAL GUINEA	0.01	900	0	0	900
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.56	50,400	46,800	3,600	0
FRANCE	5.96	536,400	569,700	-33,300	0
GABON	0.02	1,800	2,700	-900	0
GAMBIA	0.01	900	0	0	900
GERMANY	8.87	798,300	853,200	-54,900	0
GHANA	0.01	900	900	0	0
GREECE	0.35	31,500	36,900	-5,400	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.18	16,200	18,900	-2,700	0
INDIA	0.36	32,400	34,200	-1,800	0
INDONESIA	0.16	14,400	13,500	900	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	68,400	63,000	5,400	0
IRAQ	0.13	11,700	10,800	0	900
IRELAND	0.18	16,200	16,200	0	0
ISRAEL	0.24	20,700	18,900	1,800	0

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
ITALY	4.26	383,400	363,600	19,800	0
JAMAICA	0.01	900	900	0	0
JAPAN	12.36	1,112,400	1,036,800	75,600	0
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.25	22,500	26,100	-3,600	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.24	21,600	25,200	-3,600	0
LITHUANIA	0.15	13,500	0	0	13,500
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.12	10,800	9,900	900	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	0	900
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.87	78,300	85,500	-7,200	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	3,600	-900	0

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
MOZAMBIQUE	0.01	900	900	0	0
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.49	134,100	150,300	-16,200	0
NEW ZEALAND	0.24	21,600	21,600	0	0
NICARAGUA	0.01	900	0	0	900
NIGER	0.01	900	900	0	0
NIGERIA	0.20	18,000	18,000	0	0
NORWAY	0.55	49,500	50,400	-900	0
OMAN	0.03	2,700	1,800	900	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	8,100	-1,800	0
POLAND	0.47	42,300	51,300	-9,000	0
PORTUGAL	0.20	18,000	16,200	1,800	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.68	61,200	19,800	0	41,400
ROMANIA	0.17	15,300	17,100	-1,800	0
RUSSIAN FEDERATION	9.19	827,100	910,800	-83,700	0
RWANDA	0.01	900	900	0	0

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
SAINT KITTS AND NEVIS	0.01	900	0	900	0
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	0	900
SAUDI ARABIA	0.95	85,500	92,700	-7,200	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	0	900	0
SOMALIA	0.01	900	0	0	900
SPAIN	1.96	176,400	178,200	-1,800	0
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	0	900
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.10	99,000	110,700	-11,700	0
SWITZERLAND	1.15	103,500	98,100	5,400	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
THAILAND	0.11	9,900	9,000	900	0
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.27	24,300	28,800	-4,500	0
UGANDA	0.01	900	900	0	0

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
UKRAINE	1.17	105,300	114,300	-9,000	0
UNITED ARAB EMIRATES	0.21	18,900	17,100	1,800	0
UNITED KINGDOM	4.98	448,200	442,800	5,400	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.49	44,100	52,200	-8,100	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	1,800	-900	0
YUGOSLAVIA	0.42	37,800	42,300	-4,500	0
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	1,800	-900	0
Sub-total (155 States)	**100.00**	**9,000,000**	**8,988,900**	**-64,600**	**75,700**
ARMENIA	0.13	11,700	0	0	11,700
BOSNIA AND HERZEGOVINA	0.04	3,600	0	0	3,600
CROATIA	0.13	11,700	0	0	11,700
GEORGIA	0.21	18,900	0	0	18,900
SLOVENIA	0.09	8,100	0	0	8,100
Sub-total (5 States)	**0.60**	**54,000**	**0**	**0**	**54,000**

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
T O T A L (160 States)	100.60	9,054,000	8,988,900	-64,600	129,700

1. Armenia, Bosnia and Herzegovina, Croatia, Georgia and Slovenia were not included in the UNIDO scale of assessments and are therefore considered as new Members for the purpose of assessment.

Schedule 4.2

WORKING CAPITAL FUND

Cash balance as at 31 December 1992

Call account	Currency	Amount	Type of account	US$ equiv.	Maturity period	Annual interest rate (%)
CABV, Vienna	US$	3,734,300	Call	3,734,300	N/A	2.75
Total				3,734,300		

Statement V

GENERAL FUND

Tax Equalization Fund

(In United States dollars)

		United States of America	Other Member States	Total
Fund balance				
Balance available as at 1 January 1992		(977,262)		(977,262)
Add:	Savings on liquidation of obligations in 1992	186,484		186,484
Deduct:	Transfer to General Fund (note 3)	790,778		790,778
		-	-	-
Balance available as at 31 December 1992				
		-	-	-
Total Fund balance				

Statement VI

SPECIAL ACCOUNT FOR PROGRAMME SUPPORT COSTS

(In United States dollars)

I. Statement of income and expenditure for the 12-month period of the biennium 1992-1993 ended 31 December 1992

Income	
UNDP	7,852,184
Trust funds	3,613,286
IDF	3,033,413
Other	1,314,576
Interest income	804,052
Miscellaneous	941,973
Total income	17,559,484
Expenditure	
Staff and other personnel costs	20,431,464
Travel	544,348
Contractual services	7,050
Operating expenses	192,413
Supplies and materials	123,988
EDP non-staff costs	1,536,821
Fellowships, grants, other	9,873
Total expenditure	22,845,957
Excess (shortfall) of income over expenditure for the above period	(5,286,473)

II. Statement of assets and liabilities as at 31 December 1992

Assets	
Cash [Schedule 6.1]	4,111,576
Accounts receivable	422,504
Deferred charges and other assets (note 3 (a))	2,544,828
Due from UNIDO General Fund	1,398,170
Total assets	8,477,078
Liabilities	
Unliquidated obligations	1,489,484
Commitments (note 3 (a))	2,544,828
Operating reserve (note 3 (b))	5,504,190
Total liabilities	9,538,502
Fund balance	
Balance available 1 January 1992	4,225,049
Net excess (shortfall) of income over expenditure	(5,286,473)
Balance available 31 December 1992	(1,061,424)
Total liabilities and fund balance	8,447,078

Schedule 6.1

Support cost cash balances as at 31 December 1992

	Currency	Amount	Type of account	US$ equiv.	Maturity periods	Annual interest rate (%)
US dollar accounts						
CABV, Vienna	US$	748,744	Call	748,744	N/A	2.750
Subtotal				748,744		
Schilling accounts						
Raiffeisen Zentralbank, Vienna	AS	38,000,000	Time deposit	3,362,832	29.12.92-28.01.93	8.375
Subtotal				3,362,832		
Total				4,111,576		

Statement VII

Technical cooperation activities executed by UNIDO

(In United States dollars)

I Combined statement of income and expenditure for the 12-month period of the biennium 1992-1993 ended 31 December 1992

	Regular Programme	IDF (note 4)	Trust funds (note 5)	UNDP (note 6)	Total
Income					
Allocations	2,462,285			67,328,372	69,790,657
Contributions		30,615,991	35,680,218		66,296,209
Interest income		2,870,611	3,863,158		6,733,769
Miscellaneous income		(39,812)	(20,509)		(60,321)
Gain/loss on exchange		(1,329,212)	(3,131,441)		(4,460,653)
Total income	2,462,285	32,117,578	36,391,426	67,328,372	138,299,661
Expenditure					
Salaries and common staff costs	771,682	13,864,584	23,035,767	26,195,772	63,870,805
Travel	177,623	926,935	341,242	1,672,209	3,118,009
Contractual services	185,986	4,489,048	2,644,260	8,403,461	15,722,755
Operational expenses	251,029	1,355,455	670,104	2,190,498	4,467,086
Acquisitions	73,271	3,774,225	5,445,440	13,971,388	23,264,324
Fellowships	999,694	4,911,878	2,430,913	7,448,009	15,790,494
Total project costs	2,462,285	29,322,125	34,567,726	59,881,337	126,233,473
Programme support costs		3,033,413	3,613,286	7,447,035	14,093,734
Total expenditure	2,462,285	32,355,538	38,181,012	67,328,372	140,327,207
Excess of income over expenditure	-	(237,960)	(1,789,586)	-	(2,027,546)

II Combined statement of assets and liabilities as at 31 December 1992

Assets					
Cash		52,953,455	60,335,093	1,078,383	114,366,931
Pledged contributions unpaid		26,948,413			26,948,413
Accounts receivable		1,697,348 a/	2,134,548 a/	1,917,117 a/	5,749,013
Due from UNDP for excess of expenditure over funds provided				19,552,084	19,552,084
Unspent allocations				77,824,323	77,824,323
Due from UNIDO General Fund		1,258,033	537,558		1,795,591
Deferred charges and other assets		6,412,915 b/	6,584,250 b/	22,867,459 b/	35,864,624
Total assets	-	89,270,164	69,591,449	123,239,366	282,100,979
Liabilities					
Accounts payable		1,916,345 c/	1,861,612 c/	13,742,873 c/	17,520,830
Unliquidated obligations		7,523,446	7,419,176	19,947,314	34,889,936
Commitments		6,411,083	6,561,599	8,616,820	21,589,502
Due to UNIDO General Fund				3,108,036	3,108,036
Reserves		497,681	671,852		1,169,533
Operating reserve		550,000			550,000
Contributions paid in advance		8,276,735			8,276,735
Deferred income		33,636,884		77,824,323	111,461,207
Total liabilities	-	58,812,174	16,514,239	123,239,366	198,565,779
Fund balance					
Balance available 1 January 1992		30,695,950	54,866,796		85,562,746
Add net excess of income over expenditure		(237,960)	(1,789,586)		(2,027,546)
Balance available 31 December 1992		30,457,990	53,077,210	-	83,535,200
Total liabilities and fund balance	-	89,270,164	69,591,449	123,239,366	282,100,979

UNIDF/IDF statement of pledges and receipts, as at 31 December 1992

(In US dollars)

Country/organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjustments to prior pledges	IDF firm pledges for				Collections in a/		Exchange adjustments	Unpaid balance	Advances by donors
			1986-1990	1991	1992	1993 and future years	1986-1991	1992			
					General-purpose convertible						
Afghanistan	1,500	0	3,000	0	0	0	4,500	0	0	0	0
Algeria	0	0	25,000	0	0	0	25,000	0	0	0	0
Angola	10,000	0	20,000	0	0	0	30,000	0	0	0	0
Argentina	0	150,000	0	0	0	0	149,990	0	10	0	0
Austria	0	0	440,908	168,067	169,492	185,185	649,674	172,414	(35,427)	176,991	0
Bahrain	5,000	0	0	0	0	0	5,000	0	0	0	0
Bangladesh	0	0	12,888	2,420	2,420	2,420	15,248	0	60	4,840	0
Barbados	0	0	20,000	0	0	0	20,000	0	0	0	0
Bhutan	1,320	0	1,450	0	0	0	2,770	0	0	0	0
Bolivia	2,000	0	17,313	0	0	0	14,313	0	0	5,000	0
Brazil	15,000	0	15,000	0	0	0	30,000	0	0	0	0
Burkina Faso	0	0	13,594	0	0	0	13,594	0	0	0	0
Cameroon	0	0	2,985	0	0	0	0	0	(719)	3,704	0
Chile	0	0	30,000	10,000	0	0	30,000	0	0	10,000	0
Colombia	1,425	40	28,709	5,700	5,751	0	35,665	5,751	0	209	0
Congo	11,426	0	0	0	0	0	3,400	0	76	7,950	0
Costa Rica	8,080	0	20,000	0	0	0	26,832	803	0	445	0
Cyprus	0	0	4,187	0	0	0	4,496	0	(309)	0	0
Czechoslovakia	0	0	40,501	0	25,000	0	40,501	25,000	0	0	0
Democratic People's Republic of Korea	0	0	0	0	32,558	33,019	32,558	0	0	33,019	0
Dominica	0	0	3,852	0	0	0	3,840	0	12	0	0
Ecuador	5,440	0	56,235	0	0	0	49,835	0	0	11,840	0
Egypt	0	0	2,000	0	0	0	2,000	0	0	0	0
Ethiopia	0	0	1,111	0	0	0	1,111	0	0	0	0
Fiji	0	0	1,009	0	0	0	0	0	299	710	0
Germany	0	0	18,736	0	0	0	18,736	0	0	0	0
Ghana	0	0	5,000	0	0	0	0	0	0	5,000	0
Greece	36,000	0	0	0	0	0	36,000	0	0	0	0
Grenada	0	0	0	2,500	2,500	0	0	0	0	5,000	0
Guatemala	0	0	32,422	0	0	0	5,000	0	6,517	20,905	0
Guinea	0	(108,600)	0	0	0	0	(108,600)	0	0	0	0
Guyana	723	509	3,416	42	3,750	0	4,000	0	657	3,783	0
Haiti	0	0	5,000	0	0	0	5,000	0	0	0	0
Honduras	0	0	15,000	0	0	0	14,741	(370)	629	0	0
Hungary	0	0	44,334	21,024	24,865	22,863	58,976	22,415	8,832	22,863	0
India	500,000	0	1,250,000	250,000	250,000	250,000	1,750,000	500,000	0	250,000	0
Indonesia	0	0	50,000	0	0	0	50,000	0	0	0	0
Iraq	161,291	0	0	0	0	0	0	0	0	161,291	0
Italy	0	0	200,000	200,000	0	0	400,000	0	0	0	0
Jamaica	4,000	0	8,000	0	0	0	12,000	0	0	0	0
Kenya	10,000	0	29,313	1,409	1,263	1,009	10,348	0	16,090	16,556	0
Kuwait	0	0	150,000	0	0	0	0	0	0	150,000	0

Country/organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjust-ments to prior pledges	IDF firm pledges for				Collections in a/		Exchange adjustments	Unpaid balance	Advances by donors
			1986-1990	1991	1992	1993 and future years	1986-1991	1992			
					General-purpose convertible (continued)						
Lao People's Democratic Republic	1,500	0	1,500	0	0	0	1,500	0	0	1,500	0
Lesotho	0	1,308	6,211	0	0	0	6,311	1,049	159	0	0
Luxembourg	0	0	47,867	12,820	12,121	0	51,433	0	(2,867)	24,242	0
Madagascar	0	0	5,163	715	0	553	4,177	0	1,146	1,108	0
Malawi	0	0	7,166	0	0	0	5,097	0	1,081	988	0
Malaysia	450	0	100,000	20,000	20,000	20,000	120,450	0	0	40,000	0
Mali	2,611	0	0	0	0	0	0	0	(1,093)	3,704	0
Malta	0	0	400	400	0	0	400	0	0	400	0
Mauritius	0	0	4,458	1,000	1,000	0	4,786	1,000	66	606	0
Mexico	0	4,503	15,000	0	0	0	19,503	0	0	0	0
Mongolia	0	0	12,052	1,312	0	0	12,146	0	1,035	183	0
Morocco	5,038	5,010	5,000	0	0	0	13,421	0	1,627	0	0
Mozambique	4,925	0	5,063	0	0	0	5,563	0	4,425	0	0
Myanmar	0	0	5,040	1,000	0	0	4,966	1,032	42	0	0
Nepal	0	0	2,800	700	700	700	3,500	1,400	0	0	0
Netherlands	0	0	657,895	0	0	0	372,079	0	8,038	277,778	0
Nicaragua	0	0	0	0	2,350	0	0	2,350	0	0	0
Nigeria	50,000	0	0	0	0	0	0	0	0	50,000	0
Oman	12,000	0	12,000	0	0	0	12,000	0	0	12,000	0
Pakistan	0	0	48,933	0	0	0	48,933	0	0	0	0
Panama	0	0	6,000	0	0	0	2,000	0	0	4,000	0
Papua New Guinea	0	0	12,871	0	0	0	14,773	0	(1,902)	0	0
Paraguay	30,000	0	0	0	0	0	24,000	0	0	6,000	0
Peru	25,000	0	0	0	0	0	5,000	0	0	20,000	0
Philippines	6,006	0	20,000	0	0	0	18,309	7,123	0	574	0
Portugal	0	0	30,000	0	0	0	30,000	0	0	0	0
Republic of Korea	0	0	156,000	35,000	35,000	0	191,000	35,000	0	0	0
Romania	0	0	0	0	4,040	0	0	4,040	0	0	0
Rwanda	0	0	20,000	0	0	0	20,000	0	0	0	0
Saint Vincent and the Grenadines	0	0	1,500	0	0	0	1,500	0	0	0	0
Saudi Arabia	0	0	3,000,000	0	0	0	3,000,000	0	0	12,213	0
Senegal	29,113	0	4,000	0	0	0	20,900	0	0	0	0
Sierra Leone	94	3,184	5,891	0	0	0	9,167	0	2	2,400	0
Somalia	2,467	0	0	0	0	0	0	0	67	0	0
Sri Lanka	0	0	15,999	3,333	3,333	0	19,296	3,333	36	67,532	0
Sudan	102,712	0	0	0	0	0	0	35,180	0	2,000	0
Suriname	2,000	0	0	0	0	0	0	0	0	1,329	0
Swaziland	1,532	1,802	8,591	0	0	0	10,931	0	(335)	0	0
Syrian Arab Republic	0	5,372	9,910	1,871	788	0	15,282	2,659	0	0	0
Thailand	0	0	102,962	24,206	23,500	0	127,236	23,500	(68)	0	0
Togo	3,916	0	6,514	0	0	0	9,346	0	(768)	1,852	0
Trinidad and Tobago	0	8,375	50,329	0	0	0	60,379	0	(1,675)	0	0
Tunisia	0	0	113,961	0	0	0	111,274	0	2,687	0	0
Uganda	1,000	1,000	9,000	0	0	0	2,000	0	0	9,000	0
United Republic of Tanzania	0	0	3,822	332	283	0	3,238	278	884	37	0

Country/organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjustments to prior pledges	IDF firm pledges for 1986-1990	1991	1992	1993 and future years	Collections in a/ 1986-1991	1992	Exchange adjustments	Unpaid balance	Advances by donors
					General-purpose convertible (continued)						
Venezuela	0	0	11,467	0	0	0	11,467	0	0	0	0
Viet Nam	1,000	0	0	0	0	0	1,000	0	0	0	0
Yemen	0	0	8,400	0	2,000	2,000	4,007	0	(7)	8,400	0
Zaire	3,000	0	113,000	0	0	0	0	0	0	116,000	0
Zambia	517	0	22,749	1,136	850	0	20,738	1,007	3,507	0	0
Zimbabwe	0	8,075	39,447	9,962	5,601	0	54,983	5,436	2,666	0	0
Organizations											
King Abdulaziz City for Science and Technology, Saudi Arabia	0	0	32,760	0	0	0	29,868	0	0	2,892	0
S.G.des Eaux Minerales de Vittel, France	0	0	3,108	0	0	0	3,108	0	0	0	0
Computech Engineering Services Inc., USA	0	0	30,000	0	0	0	30,000	0	0	0	0
Cooperation Council for the Arab States of the Gulf (GCC)	0	0	11,587	0	0	0	0	0	0	11,587	0
Cordecruz, Bolivia	0	0	22,017	0	0	0	22,017	0	0	0	0
Total	1,058,086	80,578	7,379,396	774,949	629,165	517,749	8,005,612	850,400	15,480	1,568,431	0
					Special-purpose convertible						
Australia	(68,815)	0	165,209	3,455	0	0	179,470	0	0	0	(79,621)
Austria	(121,788)	0	4,429,865	864,089	1,870,546	2,954,355	5,366,568	2,418,161	0	2,212,338	0
Belgium	(480,520)	0	3,047,255	561,689	1,695,062	437,274	4,332,036	0	0	928,724	0
Brazil	0	0	226,000	99	(99)	0	256,000	0	0	0	(30,000)
Bulgaria	0	0	3,333	0	0	0	3,333	0	0	0	0
China	(289,639)	0	1,180,176	140,842	329,468	14,247	1,980,000	348,571	0	0	(953,477)
Côte d'Ivoire	108,765	0	0	0	0	0	0	0	0	108,765	0
Czechoslovakia	0	0	0	0	0	0	0	29,130	0	0	(29,130)
Democratic People's Republic of Korea	0	0	0	0	0	0	164,785	0	0	0	(164,785)
Denmark	0	0	1,056,926	1,369,815	683,582	774,197	2,497,105	796,320	0	591,095	0
Egypt	(190,893)	0	292,611	0	0	0	0	0	0	101,718	0
Finland	(259,801)	0	377,842	543,361	1,759,545	641,243	3,552,814	0	0	0	(490,624)
France	(817,302)	0	10,775,006	4,058,302	5,044,478	1,249,690	17,159,724	2,527,120	0	623,330	0
Germany	(1,807,841)	0	21,690,025	5,649,978	5,276,964	8,068,880	29,148,153	4,560,863	0	5,168,990	0
Greece	0	0	0	0	132,751	369,624		270,000	0	232,375	0
Hungary	5,597	0	(617)	0	0	0	4,980	0	0	0	0
India	79,685	0	378,285	113,883	530,764	87,951	1,550,000	500,000	0	0	(859,432)
Iran, Islamic Republic of	0	0	0	375,160	0	0	373,268	0	0	1,892	0
Italy	(597,640)	0	24,338,456	8,073,511	11,665,043	6,262,123	38,062,355	4,584,506	0	7,094,632	0
Japan	(662,483)	0	7,007,146	2,596,162	3,833,893	1,856,100	10,974,099	3,817,431	0	0	(160,712)
Malta	31,628	0	(31,628)	0	0	0	0	0	0	0	0

Country/organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjust-ments to prior pledges	IDF firm pledges for				Collections in a/		Exchange adjustments	Unpaid balance	Advances by donors
			1986-1990	1991	1992	1993 and future years	1986-1991	1992			
					Special-purpose convertible (continued)						
Netherlands	(292,528)	0	1,511,060	304,179	608,896	64,529	3,438,816	0	0	0	(1,242,680)
Norway	(282)	0	0	297,368	999,770	1,169,110	1,056,300	1,108,081	0	301,585	0
Poland	0	0	17,211	13,466	45,823	27,500	56,355	27,500	0	20,145	0
Portugal	0	0	0	0	246,455	232,805	0	173,866	0	305,394	0
Republic of Korea	0	0	740,517	216,539	383,940	146,646	1,306,346	200,000	0	0	(18,704)
Saudi Arabia	0	0	10,162	221,350	802,541	26,806	840,230	534,736	0	0	(314,107)
Spain	(38,245)	0	66,446	0	0	0	31,640	0	0	0	(3,439)
Sweden	72,067	0	750,022	375,793	345,132	0	1,218,394	0	0	324,620	0
Switzerland	(1,608,536)	0	6,476,879	1,712,274	3,341,654	2,931,537	7,467,206	3,182,949	0	2,203,653	0
Turkey	0	0	0	0	0	0	25,000	0	0	0	(25,000)
United Kingdom	(150,310)	0	5,042,929	985,015	966,419	0	5,929,373	856,787	0	57,893	0
Venezuela	0	0	0	0	1	0	193,714	0	0	0	(193,713)
Yemen	(2,474)	0	1,249	0	0	0	(1,225)	0	0	0	0
Yugoslavia	(1,041)	0	0	0	0	0	(1,041)	0	0	0	0
Multi-donor projects	0	0	1,644	(1,629)	399,444	4,000,799	0	0	0	4,400,258	0
Organizations											
Arab Industrial Development and Mining Organization	(19,877)	0	26,997	0	60,000	0	(20,000)	0	0	87,120	0
African Institute for High Technology, Training and Research, Kenya	1,253	0	(5,564)	0	0	0	(4,311)	0	0	0	0
Agence de coopération culturelle et technique (ACCT), Paris		0	0	0	42,000	89,250	0	131,250	0	0	0
Banque ouest-africaine de développement (BOAD), Togo	0	0	2,800	0	0	0	2,800	0	0	0	0
Caritas, Austria	0	0	0	0	28,846	0	28,846	0	0	0	0
Chiyoda Corp., Japan	0	0	127,738	(28,140)	0	0	99,598	0	0	0	0
Corporación Andina de Fomento (CAF)	0	0	143,367	249,385	287,879	46,674	570,000	73,038	0	84,267	0
Egyptian Iron and Steel Company	(10,576)	0	5,863	0	0	0	(4,713)	0	0	0	0
Gaz de France, Paris	0	0	0	0	17,967	0	17,967	0	0	0	0
Inverni della Beffa, Italy	0	0	0	0	34,999	0	34,694	0	0	305	0
Kuwait Institute for Higher Technical Training and Research	(48,229)	0	74,665	0	0	0	0	0	0	26,436	0
S.G.des Eaux Minerales de Vittel, France	0	0	21,846	1,505	6,539	0	33,715	0	0	0	(3,825)
Nobel Chematur, Sweden	0	0	9,040	0	0	0	9,040	0	0	0	0
Apple Computer, USA	0	0	27,531	0	0	0	27,531	0	0	0	0
Saudi Consulting House, Saudi Arabia	0	0	11,412	0	0	0	11,412	0	0	0	0
Total	(7,169,825)	0	89,999,704	28,697,451	41,440,302	31,451,340	137,972,377	26,140,309	0	24,875,535	(4,569,249)

Country/organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjust-ments to prior pledges	IDF firm pledges for				Collections in a/		Exchange adjustments	Unpaid balance	Advances by donors
			1986-1990	1991	1992	1993 and future years	1986-1991	1992			
					Non-convertible						
Bulgaria	(222,203)	0	387,130	17,051	8,526	0	445,491	0	0	0	(254,987)
China	(54,661)	0	404,335	2,764	53,310	0	539,307	153,153	0	0	(286,712)
Cuba	(219,864)	0	306,545	(25,753)	35,723	0	165,051	28,378	0	0	(96,778)
Czechoslovakia	(78)	0	1,681,213	242,015	294,269	264,758	1,924,156	353,646	0	204,375	0
Egypt	21,793	0	34,894	0	0	0	72,492	0	0	0	(15,805)
Hungary	(1,360)	0	635,638	111,161	180,245	73,593	881,926	205,955	0	0	(88,604)
India	(399,558)	0	325,954	279,420	1,004,813	937,236	2,488,620	1,047,051	0	0	(1,387,806)
Iran, Islamic Republic of	0	0	0	56,667	0	0	66,667	0	0	0	(10,000)
Mongolia	(15,925)	0	0	0	0	0	0	0	0	0	(15,925)
Pakistan	(98,888)	0	81,910	7,939	8,706	0	76,046	0	0	0	(76,379)
Poland	(26,495)	0	787,146	191,744	441,733	392,208	1,199,097	293,743	0	293,496	0
Romania	(2,471)	0	124,141	80,801	0	0	195,895	0	0	6,576	0
Turkey	(2,258)	0	807,275	202,748	366,880	0	1,223,396	298,920	0	0	(147,671)
USSR	(402,605)	0	4,808,841	222,868	(93,940)	0	5,342,774	0	0	0	(807,610)
Yugoslavia	(57,228)	0	272,584	0	1,196	0	703,819	0	0	0	(487,267)
Organizations											
Egyptian Iron and Steel Company	(26,747)	0	(5,195)	0	0	0	0	0	0	0	(31,942)
Total	(1,508,548)	0	10,652,411	1,389,425	2,301,461	1,667,795	15,324,737	2,380,846	0	504,447	(3,707,486)
Grand total	(7,620,287)	80,578	108,031,511	30,861,825	44,370,928	33,636,884	161,302,726	29,371,555	15,480	26,948,413	(8,276,735)

a/ Negative amounts denote repayments to donors.

Schedule 7.2

Summary of transactions on sub-accounts of the
Industrial Development Fund for the biennium 1992-1993 as at 31 December 1992

(In United States dollars)

	Fund balance 1/1/1992	Increase in firm pledges 1992	Interest accrued, 1992	Other income, 1992	Expenditure, 1992	Fund balance as at 31/12/1992
	1	2	3	4	5	6
General-purpose convertible	3,804,850	887,420	224,766	(48,770)	1,672,233	3,196,033
Caritas	2,318	28,846	2,215		28,816	4,563
Arab Industrial Development and Mining Organization	60,000	0	105,791			165,791
Argentina	4,389	0				4,389
Australia	32,324	0	7,690			40,014
Austria	335,322	1,716,900	119,337	(407,390)	1,730,762	33,407
Belgium	1,030,759	1,566,320	119,820	129,139	1,244,285	1,601,753
Brazil	15,822	0	3,148			18,970
Colombia	398	0	(398)			0
China	504,006	150,228	92,462	(20)	196,920	549,756
Côte d'Ivoire		0	1,401			1,401
Czechoslovakia	141,962	600,646	(25,490)	(3,230)	269,851	444,037
Denmark	43,915	0	14,338			58,253
Democratic People's Republic of Korea						
Egyptian Iron & Steel Co.	845	0		(845)		
Egypt	(844)	0		845		1
SG Eaux Vittel	9,941	0	946			10,887
Gaz de France	1,011	17,967	1,304			20,282
Finland	2,035,993	688,821	228,904	(1,446)	1,111,353	1,840,919
France	4,986,084	3,433,637	299,266	489,396	4,149,896	5,058,487
Germany (a)	2,948,032	3,508,978	346,025	4,948	4,166,706	2,641,277
Greece		132,751	7,573	21	121,881	18,464
Inverni della Betta	1,115	34,999	551		27,951	8,714
India	442,546	408,510	0	(6)	170,942	680,108
Iran (Islamic Republic of)	25,566	0	2,587		173	27,980
Italy	10,608,318	7,585,181	522,837	(722,159)	7,648,772	10,345,405
Japan	1,250,334	3,163,479	228,282	(18,550)	3,072,159	1,551,386
Malta	1	0				1
Netherlands	896,093	157,554	141,595	586	507,741	688,087
Norway	232,243	851,509	70,032	(1,290)	610,348	542,146
Portugal		246,455	12,110	(9,727)		248,838
Poland	21,593	27,500	2,837		12,737	39,193
Agence de coopération culturelle et technique		42,000	1,803	(12)		43,791
Corporación Andina de Fomento	222,793	151,198	21,022	(18)	208,761	186,234
Republic of Korea	186,565	226,576	15,021	(2,012)	317,754	108,396
Saudi Consulting House	(1)	0				(1)
Saudi Arabia	342,227	515,337	71,493	(30)	581,706	347,321
Spain	2,825	(1,283)	342			1,884
Sweden	560,470	(106,484)	1,641	(600)	192,534	262,493
Switzerland	1,672,702	2,211,682	173,148	(14,666)	2,081,848	1,961,018
Turkey	2,281	0	1,874			4,155
United Kingdom	155,125	889,433	14,523	108,903	916,790	251,194
Undetermined	206,143	193,299	729		(127,098)	527,269
Venezuela	10,897	0	12,665		202,516	(178,954)
Total special-purpose convertible	28,991,671	28,442,039	2,619,424	(448,163)	29,446,104	30,158,867
Bulgaria	(240,719)	(8,483)	483	(2,964)	0	(251,683)
China	(161,282)	52,926		(2,340)	39,024	(149,720)
Cuba	81,450	(1,290)		(14)	0	80,146
Czechoslovakia	(24,820)	294,270	5,696	5,103	232,894	47,355
Egypt	(61,349)	0		(2)	0	(61,351)
Hungary	(28,032)	170,119	17,162	(16,043)	146,559	(3,353)
India	(865,168)	730,552		(149,995)	575,041	(859,652)
Iran (Islamic Republic of)	0	0		(5,818)	(1)	(5,817)
Mongolia	(14,548)	0		0	0	(14,548)
Pakistan	(48,923)	7,479		(1,009)	8,255	(50,708)
Poland	(120,837)	339,428		(37,984)	270,737	(90,130)
Romania	(48,002)	0	70	(3,953)	0	(51,885)
Russian Federation	(130,780)	(458,636)		(497,878)	(266,163)	(821,131)
Turkey	(121,108)	230,921	3,010	(62,463)	229,659	(179,299)
Yugoslavia	(316,453)	(70,754)		(96,731)	1,196	(485,134)
Total non-convertible	(2,100,571)	1,286,532	26,421	(872,091)	1,237,201	(2,896,910)
Grand total	30,695,950	30,615,991	2,870,611	(1,369,024)	32,355,538	30,457,990

(a) Includes balances from former German Democratic Republic.

Schedule 7.3

TECHNICAL COOPERATION ACTIVITIES FINANCED BY TRUST FUNDS

Schedule of income and expenditure and fund balance for the 12-month period of the biennium 1992-1993 ended 31 December 1992

(In United States dollars)

	Fund balance 1 Jan. 92	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31 Dec. 92
Projects financed by recipient Governments				
Argentina	79,504	352,776	101,196	331,084
Botswana	28,604	309	21,761	7,152
Belarus		218,599	-	218,599
China	(64,961)	227,096	85,936	76,199
Comoros	233	7	-	240
Democratic People's Republic of Korea	17,145	311	5,861	11,595
Egypt	15,687	445	-	16,132
Hungary	-	-	-	-
Iraq	1,256,721	35,643	-	1,292,364
Libyan Arab Jamahiriya	7,852,620	7,053,056	10,636,937	4,268,739
Madagascar	8,185	145,955	95,475	58,665
Poland	1,800	(1,800)	-	-
Russian Federation	176,817	16,247	33,355	159,709
Suriname	4,465	127	-	4,592
United States of America	45,075	529,344	466,201	108,218
Subtotal	9,421,895	8,578,115	11,446,722	6,553,288
Associate experts				
Austria	60,850	1,468	14,650	47,668
Belgium	386,508	203,904	100,923	489,489
Denmark	255,649	267,221	105,234	417,636
Finland	201,723	307,673	246,004	263,392
France	121,244	76,027	57,466	139,805
Germany	939,455	134,222	817,883	255,794
Italy	3,342,391	94,067	438,965	2,997,493
Japan	359,393	757,296	646,901	469,788
Netherlands	985,121	1,151,632	1,189,715	947,038
Norway	22,102	194,082	113,173	103,011
Spain	11,927	76,778	74,453	14,252
Sweden	93,203	72,142	62,965	102,380
Subtotal	6,779,566	3,336,512	3,868,332	6,247,746

	Fund balance 1 Jan. 92	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31 Dec. 92
Junior Professional Officers				
Austria	1,075	10,048	1,244	9,879
Belgium	100,758	35,947	27,804	108,901
Denmark	93,053	66,135	12,809	146,379
Finland	28,146	35,721	5,838	58,029
France	6,690	190	–	6,880
Germany	304,105	83,024	45,446	341,683
Italy	14,439	409	–	14,848
Japan	32,161	6,956	1,867	37,250
Netherlands	101,515	95,691	38,506	158,700
Norway	36,195	28,215	11,228	53,182
Sweden	18,016	10,713	3,546	25,183
Switzerland	12,892	8,387	3,510	17,769
Subtotal	749,045	381,436	151,798	978,683
Projects financed by donor Governments				
Austria	6,376	256	(2,963)	9,595
Canada	11,869	332	795	11,406
Denmark	798,771	333,026	470,870	660,927
Finland	77,463	29,320	107,957	(1,174)
France	460,573	205,999	266,478	400,094
India	557,475	559,915	703,792	413,598
Italy	10,058,669	15,015,042	7,590,755	17,482,956
Japan	5,202,111	1,349,073	1,443,355	5,107,829
Netherlands	453,107	13,001	–	466,108
Norway	297,293	6,346	181,622	122,017
Republic of Korea	577,448	209,014	347,537	438,925
United Kingdom	1,237,431	930,133	1,530,316	637,248
Subtotal	19,738,586	18,651,457	12,640,514	25,749,529
Other trust funds				
Amran Cement Plant	(21,875)	(620)	–	(22,495)
Armenian General Benevolent Union	221,731	(221,731)		–
Arthur Andersen and Co.	13,909	20,509	28,505	5,913
Associated Mining Industries Nigeria Ltd.	37,846	1,071	28,664	10,253
Atisa Atkins S.A.	19,549	(19,549)	–	–
AWT Handels Gesellschaft	–	119,825	84,149	35,676
Banco de Sabadell	138,650	150,940	117,601	171,989
Banco Español de Credito	4,714	38	3,933	819
Benue Cement Company	50,615	290,418	70,151	270,882

	Fund balance 1 Jan. 92	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31 Dec. 92
Other trust funds (continued)				
Bumar Labedy	–	15,197	6,782	8,415
Cement Company of Northern Nigeria	203,327	557,284	315,424	445,187
Centro de Investigación y Asistencia Técnica	–	44,466	15,076	29,390
Centro de Investigaciones Textiles	20,955	682	665	20,972
Chiyoda Corporation	104,981	2,978	–	107,959
Compagnie, Financière et Industrelle	16,231	458	101	16,588
Ciments du Gabon	–	148,106	141,078	7,028
C.Itoh and Co. Ltd.	16,203	460	–	16,663
Commission of the European Communities	1,656	46	–	1,702
Convetro	–	22,549	40,732	(18,183)
CSR Ltd. Corp. Development	–	37,796	34,355	3,441
Engineering Consulting Firms Association	58,314	101,983	–	160,297
Ernst and Young	5,952	239	(1,579)	7,770
FAGACE	2,603	(2,603)	–	–
Farmitalia Carlo Erba S.A.	4,545	(4,545)	–	–
Federal Chemical and Ceramics Corporation	–	262,570	256,752	5,818
Gabon Consultants et Associés	3,286	98	(171)	3,555
Goldstar Co. Ltd.	159,985	295,604	157,477	298,112
Gulf Co-operation Council	7,076	201	–	7,277
Helwan Portland Cement Co.	215,511	715,576	879,735	51,352
IBM	–	–	–	–
ICN Pharmaceutical Inc.	–	201,195	104,988	96,207
IFAD	–	251,754	–	251,754
Industrial Research and Consultancy Centre	329	–	–	329
Industriradee	76,563	148,810	148,215	77,158
Intertec Contracting Association	4,147	118	–	4,265
Iran Itok Engineering		50,429	46,807	3,622
Islamic Development Bank	46,293	18,288	39,610	24,971
International Trade Centre	–	–	–	–
Japan International Development Organization Ltd.	1,132,102	28,730	114,416	1,046,416
Korea Ryengwang Ind. Corp.	–	499,712	268,127	231,585
Laminaciones Peruanas S.A.	13,708	389	–	14,097
Maihar Cement	–	5,000	–	5,000
Marubeni Corporation	25,617	(25,617)	–	–
Mitshubishi Corporation	345,287	(251,344)	94,417	(474)
National Industrialisation Co.	22,980	647	1,947	21,680
New Nigeria Development Co.	46,459	1,284	6,780	40,963

	Fund balance 1 Jan. 92	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31 Dec. 92
Other trust funds (continued)				
Nigerian Industrial Development Bank	54,889	1,557	–	56,446
Nigerian National Petroleum Corporation	2,470,012	777,757	1,548,224	1,699,545
Petroliam Nasional Berhad	132,548	2,849	114,697	20,700
Pharmadule	12,526	355	29	12,852
Price Waterhouse	9,040	276	(757)	10,073
Research Area of Trieste	11,085,083	(297,121)	3,370,146	7,417,816
Rockefeller Foundation	140,725	13,102	68,027	85,800
Saudi Basic Industries Corporation	324	9	–	333
Servicio Nacional de Aprendizagem Industrial	227,803	735,165	500,134	462,834
Sezione Speziale per l'Assicurasione del Credito al Esportazione	21,494	624	(316)	22,434
Shahid Modarres Industrial Pharmaceutical Complex	230,175	3,756	197,363	36,568
Sibir Inc.	240,573	5,567	112,202	133,938
Société Nationale d' Investissement du Cameroun	55,806	1,583	–	57,389
The Ford Foundation	–	84,005	63,737	20,268
The Yemen Corporation for Cement Industries	26,547	1,076	(2,440)	30,063
Trustees of the FOX Gibraltar Sett	26,729	(26,729)	–	–
United Gulf Industries Corp.	–	115,114	–	115,114
United Nations Environment Programme	14,248	160	15,208	(800)
United Nations Fund for Special Industrial Services	146,676	4,160	–	150,836
Wockhardt Ltd.	–	180,868	141,338	39,530
World Health Organization	567	16	52	531
World Bank	75,159	187,459	702,160	(439,542)
Subtotal	17,970,173	5,261,049	9,834,541	13,396,681
Multi-donor trust funds	207,531	182,857	239,105	151,283
Subtotal	207,531	182,857	239,105	151,283
TOTAL	54,866,796	36,391,426	38,181,012	53,077,210

Annex I

NOTES TO THE FINANCIAL STATEMENTS

Note I. Summary of significant accounting policies

The following are the significant accounting policies of UNIDO:

(a) UNIDO's accounts are maintained in accordance with the financial Regulations of UNIDO as adopted by the General Conference, the rules formulated thereunder, administrative instructions in force as at the date of conversion of UNIDO into a specialized agency, and in conformity with generally accepted government accounting principles. UNIDO follows the International Accounting Standard I on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

(i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons.

(ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies.

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used.

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place.

(v) Financial statements should show corresponding figures for the preceding period.

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The UNIDO financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(c) Fund accounting. The UNIDO accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Conference or the Director-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(d) The fiscal period of the Organization is a biennium and consists of two consecutive calendar years.

(e) The income, expenditure, assets and liabilities are recognized on the accrual basis of accounting except for trust funds where income is recorded upon receipt of the contribution only.

(f) Translation of currencies. The accounts of the Organization are presented in United States dollars. Transactions in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the United Nations. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed, reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements.

(g) Assessed contributions. In accordance with financial regulation 5.6, payments made by a Member State are credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member State was assessed.

(h) Pledged contributions. Pledges are recorded as income on the basis of a written commitment by a prospective donor to pay a monetary contribution at a specified time or times. Pledges received for future years are recorded as deferred income.

(i) Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash.

(j) Deferred charges.

(i) Deferred charges comprise expenditure items which are not properly chargeable in the current fiscal period and which will be charged as expenditure in a subsequent fiscal period. These expenditure items include commitments approved for future fiscal periods when they are necessary in the interests of UNIDO, in accordance with financial rule 109.6; such commitments are normally restricted to administrative requirements of a continuing nature and to other contracts or legal obligations where long lead-times are required for delivery.

(ii) For balance-sheet statement purposes only, that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(k) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase.

(l) No provision is made in the General Fund for repatriation grant entitlements or to meet contingencies under appendix D to the Staff Rules of UNIDO as funds are provided for in the budget appropriations. However, provision to meet contingency liabilities for compensation payments under appendix D for personnel financed by technical cooperation and general trust funds is calculated on the basis of one per cent of net base pay.

(m) Statement of surpluses due to Member States - shows funds available for credit to Member States arising from unobligated balances of appropriations, savings in the liquidation of obligations for prior periods and contributions from new Member States. In accordance with financial regulation 4.2 (b) as amended the amount standing to the credit of Member States is reduced by the amount of contributions remaining unpaid. The balance of the surplus account is to be offset against future assessments in accordance with financial regulation 5.2 (d) unless the General Conference decides otherwise.

(n) Miscellaneous income.

(i) The net income realized from revenue-producing activities is reported as miscellaneous income.

(ii) Refunds of expenditures charged to prior fiscal periods are credited to miscellaneous income.

(iii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income.

(iv) On the closing of the accounts at the end of each fiscal period, the balance of the exchange accounts is debited/credited to miscellaneous income.

(v) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds.

(vi) The net income from credit sales of publications is reported as miscellaneous income.

(o) Technical cooperation accounts.

(i) The technical cooperation financial statements report on the activities financed by UNDP, trust funds and the Industrial Development Fund. In addition, the expenditure for projects executed under the regular budget of UNIDO (UNIDO's Regular Programme of Technical Assistance) together with corresponding amounts of allocations are also reflected in the technical cooperation financial statements as supplementary information in order to give an overall view of technical cooperation activities.

(ii) The appropriations for technical cooperation programmes of the regular budget are administered in accordance with the Financial Regulations of UNIDO.

(iii) Allocation income - UNDP. The figures for allocation income from UNDP are the same as reported for total expenditure in line with UNDP procedures which require that allocations be adjusted to equal actual expenditure.

(iv) Contributions income - trust funds. Contributions from Governments or other donors are recorded upon receipt of the contribution.

(v) Interest and miscellaneous income. Interest and miscellaneous income arising from regular budget activities are credited to miscellaneous income of the General Fund. Interest and miscellaneous income arising from UNDP activities are credited to the operating fund account maintained with that organization. Interest and miscellaneous income for technical cooperation trust funds and the Industrial Development Fund are credited to the fund concerned.

(vi) Unspent allocations/deferred income - UNDP. The unspent balance of allocations issued for the current year together with allocations issued for future years is reflected as an asset and as deferred income.

(vii) The criteria for recording and reporting unliquidated obligations against the current biennium for the Regular Programme of Technical Cooperation are the same as those for the regular budget. For all other technical cooperation fund sources obligations may be reported as expenditure of the current year on the basis of the following criteria:

Personnel Services

The cost of salaries and related expenses corresponding to services rendered within the calendar year. Personnel services, in this context, includes temporary assistance and overtime as well as consultants who have subscribed to Special Service Agreements. However, when the remuneration of the consultant is expressed as a lump sum rather than a sum per period worked, the full cost of the contract may be treated as an obligation of the current year.

Supplies and equipment

The full cost of contracts or purchase orders entered into prior to the end of the year, whether or not delivery has been effected as long as there is budgetary provision in the current period.

Subcontracts

An obligation can be sustained on the basis of the payment schedule included in the signed contract with the contractor. Where no payment schedule

exists the basis is the estimated timing of payments.

Fellowships

The cost of the fellowship from the date of commencement of study to completion of study or 31 December, whichever is earlier. The fellow must have been placed, i.e. the fellowship awarded to a named individual and the place of study, the course of study and the duration of the study established and the recipient Government notified.

Travel

The full cost of travel, including the cost of transportation, subsistence allowances, and other incidental expenses can be sustained if travel started prior to the end of the calendar year.

Group training

The cost of activities held in the current year. In the case of activities beginning in one year and continuing into the next the full cost of the activity should be charged to the current year.

(viii) Unliquidated obligations for the current period in respect of all technical cooperation activities other than the regular budget remain valid for twelve months following the end of the year, rather than the biennium, to which they relate. However, in accordance with UNDP reporting requirements, executing agencies may retain unliquidated obligations beyond twelve months when a firm liability to pay still exists; such liabilities are reported as accounts payable in the financial statements. Savings in the liquidation of prior period obligations are credited to individual projects as a reduction of current period expenditure in accordance with UNDP reporting requirements. The UNDP requirements are also applied in the case of the Industrial Development Fund and trust funds.

(ix) Commitments are reported as deferred charges and as a separate liability item.

(x) A system of average costing is used for UNDP projects whereby those elements of experts' actual costs which are unique to the individual expert are charged to UNDP projects at average cost, calculated by apportioning those costs over all UNDP projects in respect of which expert-months have been delivered in the current period.

(p) Trust funds. Director General's Bulletin UNIDO/DG/B.18/Rev.1 dated 15 May 1992 sets out revised policies for establishing and managing trust funds with effect from 26 May 1992. Extra-budgetary funds provided to reimburse the Organization for the use of its facilities are excluded from the provisions of UNIDO/DG/B.18/Rev.1.

(q) Special account for programme support costs.

(i) Reimbursement for programme support costs is provided for in respect of extrabudgetary technical cooperation activities. Reimbursement is calculated as a percentage of the programme resources expended.

(ii) Under the UNDP successor arrangements for agency support costs technical support on programme and project level are reimbursed at standard unit cost per work-month whereas for administrative and operational services reimbursement is calculated at rates applicable to specific clusters of services.

(iii) In the financial statements of the Organization, the special account for programme support costs (Statement VI) is shown separately from the extrabudgetary funds (Statement VII) from which its income derives.

(iv) Unliquidated obligations in respect of the special account for programme support costs are accounted for on the same basis as for the programme budget.

Note 2. General Fund

(a) (Statement I, Statement II A)
Adjustment of appropriation

The General Conference (GC.4/Dec.20) approved an amount of $179,262,800 for the regular budget for 1992-1993 on the basis of an exchange rate of 12.90 Austrian schillings to one United States dollar one half of which has been assessed to Member States for 1992. This amount has been adjusted according to the adjustment formula in order to take into account the average exchange rate actually experienced during the year 1992 (US$1 = AS 10.95).

(b) (Statement IIA)
Revaluation of assessment

Receipts in US$	7,100,968	
US$ equivalent of receipts in AS at rates in effect at date of payment	67,806,755	74,907,723
Unpaid US$ contributions	2,758,491	
Unpaid AS contributions valued at December 1992 rate of US$1 = AS 11.30	25,478,821	28,237,312
Value of 1992 assessment as at 31 December 1992		103,145,035
1992 assessment as per Statement I		103,837,364
Decrease in value of assessment due to exchange fluctuations		(692,329)

(c) (Statement II A)
Provisional excess of income over expenditure

Includes assessed contributions irrespective of collectibility as well as refunds of prior bienniums' expenditure of US$192,980.

(d) (Statement II B, Statement III)
Surpluses due to Member States

Pursuant to financial regulation 4.2 (c) the amount to be surrendered to Member States is the remaining balance of any regular budget appropriations after deducting therefrom any contributions from Members relating to the fiscal period of the appropriations which remain unpaid. The surplus due to Member States is therefore conditional on the receipt of contributions relating to the relevant fiscal period.

(e) (Statement II B)
Increase in the US$ value of AS contributions, 1990-1991

Pursuant to decision IDB.7/Dec.7, arrears of assessed contribution in Austrian schillings for 1990-1991 were valued at the exchange rate of US$1 = 11.34 being the average exchange rate for the three-year period covering the biennium 1990-1991 and the twelve-month period following the biennium and ending on 31 December 1992.

	AS	US$
Unpaid AS contributions as at 31 December 1991 valued at December 1991 rate of US$1 = AS 11.20	278,381,237	24,855,512
Receipts in AS converted at rates in effect at date of payment	173,740,957	16,792,424 8,063,088
Increase in value of unpaid AS contributions		1,164,468
Unpaid AS contributions valued at US$1 = AS 11.34 as at 31 December 1992	104,640,280	9,227,556

(f) (Statement III)
Accounts receivable

The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in Statement III as at 31 December 1992:

	Less than one year	More than one year	Total
Governments	1.2	-	1.2
Staff members	1.7	-	1.7
Specialized agencies	3.6	-	3.6
Other	1.4	-	1.4
Total accounts receivable	7.9	-	7.9

(g) (Statement III)
Deferred charges

The table below provides an analysis of the amount shown in Statement III as deferred charges, expressed in millions of United States dollars, as at 31 December 1992:

Commitments	21.7
Education grant advances	0.7
Total deferred charges	22.4

(h) (Statement III)
Accounts payable

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in Statement III as at 31 December 1992:

Governments	0.1
Staff members	0.1
Vendors	0.8
Specialized agencies	2.2
Repatriation grants	0.1
Other	0.2
Total accounts payable	3.5

(i) (Statement III)
Due to other funds

The following table is an analysis of the interfund balances, expressed in millions of United States dollars, appearing in Statement III as at 31 December 1992. These interfund balances reflect transactions between UNIDO and other agencies and entities which are normally settled in the following month.

Due from the United Nations and other UNIDO funds:

United Nations	0.0
United Nations Development Programme [Statement VII]	3.1
	3.1

Due to other UNIDO funds:

Special account for programme support costs [Statement VI]	1.4
Trust funds [Statement VII]	0.5
EDP Services Revolving Fund (Annex III)	0.0
COMFAR Revolving Fund (Annex IV)	0.5
Self-liquidating commercial activities (Annex II)	0.2
Industrial Development Fund [Statement VII]	1.2
Total	3.8
Net amount due to other funds	0.7

(j) (Statement III)
Commitments

The commitments of $21.7 million represent legal obligations, entered into prior to 31 December 1992, for which disbursements will be made in 1993 or in future bienniums. Obligations in currencies other than US dollars have been converted to US dollars at the official United Nations rate of exchange in effect in December 1992.

	1993	Future bienniums	Total
VIC operating expenses	4.9	9.6	14.5
Maintenance of hardware	0.4	0.3	0.7
Facilities management	1.3	1.3	2.6
Rental/lease of hardware	0.8	1.6	2.4
Rental/lease of software	0.5	1.0	1.5
	7.9	13.8	21.7

Of the $14.5 million committed in respect of Vienna International Centre (VIC) operating expenses, $9.9 million will, when disbursed, be recovered from other agencies in accordance with current agreements regarding operation of the VIC.

(k) Non-expendable equipment

The following table shows the non-expendable equipment, at cost, expressed in millions of United States dollars, according to the cumulative inventory records of UNIDO as at 31 December 1992. In accordance with UNIDO accounting policies, non-expendable equipment is not included in the fixed assets of the Organization but is charged against the appropriations when acquired. The minimum dollar value per item of non-expendable property was increased from $500 to $1,500 effective 1 January 1992.

Balance as at 1 January 1992		18.6
Deduct:	Value of equipment reclassified as being expendable	11.2
Adjusted balance as at 1 January 1992		7.4
Add:	Acquisitions during 1990-1991	0.7
Deduct:	Disposals during 1992	0.3
Balance as at 31 December 1992		7.8

Note 3. Tax Equalization Fund (Statement V)

Following the adoption of financial regulation 5.3 on tax equalization (GC.4/Res. 23), the Tax Equalization Fund has been closed. Income tax refunds paid to staff members since 1986 are now reported as accounts receivable [Statement III] pending the finanlization of a tax reimbursement agreement between UNIDO and the Government of the United States of America.

Note 4 Special acccount for programme support costs

(a) (Statement VI)
Deferred charges and commitments

The commitments of $2.5 million represent legal obligations, entered into prior to 31 December 1992, for which disbursements will be made in 1993 or in future bienniums. Obligations in currencies other than US dollars have been converted to US dollars at the official United Nations rate of exchange in effect in December 1992. An equivalent amount is shown as deferred charges. The following is a breakdown:

	1993	Future bienniums	Total
Rental/lease of hardware	0.4	1.3	1.7
Rental/lease of software	0.3	0.5	0.8
	0.7	1.8	2.5

(b) (Statement VI)
Operating reserve

The operating reserve is maintained in accordance with PBC conclusion 89/4.

Note 5. Industrial Development Fund

(a) Accounts receivable
(Statement VII)

The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in Statement VII as at 31 December 1992:

	Less than one year	More than one year	Total
Staff members	0.3	-	0.3
Specialized agencies	1.2	-	1.2
Other	0.2	-	0.2
Total accounts receivable	1.7	-	1.7

(b) Deferred charges
(Statement VII)

The table below provides an analysis of the amount shown in Statement VII as deferred charges, expressed in millions of United States dollars, as at 31 December 1992:

Commitments	6.4
Total deferred charges	6.4

(c) Accounts payable
(Statement VII)

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in Statement VII as at 31 December 1992:

Specialized agencies	0.4
Repatriation grants	0.1
Other	0.1
Prior years' obligations	1.3
Total accounts payable	1.9

Note 6. Trust funds

(a) Accounts receivable
(Statement VII)

The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in Statement VII as at 31 December 1992:

	Less than one year	More than one year	Total
Governments	0.0	-	0.0
Staff members	0.1	-	0.1
Specialized agencies	0.5	-	0.5
Other	1.5	-	1.5
Total accounts receivable	2.1	-	2.1

(b) Deferred charges
(Statement VII)

The table below provides an analysis of the amount shown in Statement VII as deferred charges, expressed in millions of United States dollars, as at 31 December 1992:

Commitments	6.6
Total deferred charges	6.6

(c) Accounts payable
(Statement VII)

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in Statement VII as at 31 December 1992:

Repatriation grants	0.7
Prior years' obligations	0.7
Other	0.5
Total accounts payable	1.9

Note 7. UNDP

(a) Accounts receivable
(Statement VII)

The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in Statement VII as at 31 December 1992:

	Less than one year	More than one year	Total
Staff members	0.9	-	0.9
Other	1.0	-	1.0
Total accounts receivable	1.9	-	1.9

(b) Deferred charges
(Statement VII)

The table below provides an analysis of the amount shown in Statement VII as deferred charges, expressed in millions of United States dollars, as at 31 December 1992:

IOV charges pending clearance	13.5
Commitments	8.6
Other	0.8
Total deferred charges	22.9

(c) Accounts payable
(Statement VII)

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in Statement VII as at 31 December 1992:

Staff members	0.7
Specialized agencies	3.2
Other provisions	3.4
Prior years' obligations	4.6
Other	1.8
Total accounts payable	13.7

Note 8. VIC Catering Services
(Annex II)

Contingency liabilities for termination benefits and indemnities amount to US$ 365,772.

Note 9. EDP Services Revolving Fund
(Annex III)

Income previously earned under the EDP Services Revolving Fund is now credited against the regular budget income. Expenditures reported in the current biennium are related to ongoing services and will continue to be charged to the fund until such time when the fund balance will be exhausted.

Annex II

SELF-LIQUIDATING COMMERCIAL ACTIVITIES

(in United States dollars)

I. VIC Catering Services

Statement of income and expenditure for the 12-month period of the biennium 1992-1993 ended 31 December 1992

Income	
Gross sales	5,389,120
Less: Cost of goods sold	2,194,486
Net income from sales	3,194,634
Other income	187,839
Total income	3,382,473
Expenditure	
Personnel services	2,835,647
Other	482,177
Total expenditure	3,317,824
Excess (shortfall) of income over expenditure	64,649

Statement of assets and liabilities as at 31 December 1992

Assets	
Cash	921,447
Accounts receivable	129,899
Interest receivable	18,587
Inventory	77,792
Due from UNIDO General Fund	39,602
Total assets	1,187,327
Liabilities	
Accounts payable	230,260
Total liabilities	230,260
Fund balance	
Balance available 1 January 1992	565,442
Add: Reserve for termination benefits (note 8)	326,976
Add: Excess (shortfall) of income over expenditure	64,649
Balance available 31 December 1992	957,067
Total liabilities and Fund balance	1,187,327

II. VIC Garage Operation

Statement of income and expenditure for the 12-month period of the biennium 1992-1993 ended 31 December 1992

Income	
Income from collection of fees	214,964
Other income	631
Total income	215,595
Expenditure	
Personnel services	151,636
Other	67,008
Total expenditure	218,644
Excess (shortfall) of income over expenditure	(3,049)

Statement of assets and liabilities as at 31 December 1992

Assets	
Cash	3,569
Accounts receivable	6,585
Due from UNIDO General Fund	114,470
Total assets	124,624
Liabilities	
Accounts payable	19,329
Total liabilities	19,329
Fund balance	
Balance available 1 January 1992	108,344
Add: Excess (shortfall) of income over expenditure	(3,049)
Balance available 31 December 1992	105,295
Total liabilities and fund balance	124,624

Annex III

EDP SERVICES REVOLVING FUND

(In United States dollars)

I. Statement of income and expenditure for the 12-month period of the biennium 1992-1993 ended 31 December 1992

Income (note 9)	
Expenditure	
Salaries and other personnel costs	47,248
Total expenditure	47,248
Excess (shortfall) of income over expenditure	(47,248)

II. Statement of assets and liabilities as at 31 December 1992

Assets	
Due from General Fund	22,606
Total assets	22,606
Fund balance	
Balance available 1 January 1992	69,854
Add: net excess (shortfall) of income over expenditure	(47,248)
Balance available 31 December 1992	22,606
Total liabilities and Fund balance	22,606

Annex IV

COMPUTER MODEL FOR FEASIBILITY ANALYSIS AND REPORTING (COMFAR)
DEVELOPING FUND

(In United States dollars)

I. Statement of income and expenditure for the 12-month period of the biennium 1992-1993 ended 31 December 1992

Income		
Fees received from users		284,334
Miscellaneous		120,794
Total income		405,128
Expenditure		
Administrative costs		
Salaries and other personnel costs	117,275	
Travel	15,131	
Contractual services	43	
Operating expenses	14,601	
Acquisitions	2,807	
Fellowships, grants, other	382	
	150,239	
Project costs		
Salaries and common staff costs	153,101	
Acquisitions	16,212	
	169,313	
Project support costs	22,011	
Total expenditure	191,324	
	341,563	
Excess (shortfall) of income over expenditure		63,565

II. Statement of assets and liabilities as at 31 December 1992

Assets		
Deferred charges		176,860
Due from UNIDO General Fund		462,516
Total assets		639,376
Liabilities		
Unliquidated obligations		379
Commitments		176,860
Total liabilities		177,239
Fund balance		
Balance available 1 January 1992		398,572
Add: net excess (shortfall) of income over expenditure		63,565
Balance available 31 December 1992		462,137
Total liabilities and Fund balance		639,376

Annex V

ESTIMATES OF CONTINGENCY LIABILITIES FOR
END-OF-SERVICE PAYMENT FOR UNIDO STAFF

In accordance with the decision taken by the Panel of External Auditors in 1989 in Manila, UNIDO calculated that the following amounts would be required to cover the estimated costs of contingency liabilities for end-of-service payment in the 1992-1993 biennium: regular budget - $66 million; operational budget - $20 million. It should be noted that no budgetary provision has been made, except that in the case of the operational budget as reflected in Statement VI of accounts (operating reserve), there is a contingency reserve of $5.5 million.

Statement I

GENERAL FUND

Status of appropriations for the biennium
1992-1993 as at 31 December 1992

(In United States dollars)

	Appropriations 1992 (note 2 (a))			Disbursements as at 31/12/92	Unliquidated obligations as at 31/12/92	Total expenditure	Balance of appropriations
	US$	AS	US $ equivalent at rate US$1 = 10.95				
Programme							
Policy-making Organs	211,700	13,671,420	1,460,232	486,594	564,518	1,051,112	409,120
Executive Direction and Management	359,700	34,790,655	3,536,929	3,030,109	35,516	3,065,625	471,304
Programme and Project Development	1,963,400	187,826,580	19,116,512	15,697,648	296,191	15,993,839	3,122,673
Industrial Promotion, Consultations and Technology	1,231,900	95,485,800	9,952,064	9,207,900	385,499	9,593,399	358,665
Industrial Operations	1,909,500	203,900,625	20,530,562	16,416,596	199,106	16,615,702	3,914,860
Common Programmes	1,272,250	85,408,965	9,072,156	2,149,248	1,215,049	3,364,297	5,707,859
External Relations, Public Infomation, Language, and Documentation Services	1,449,085	156,568,135	15,747,545	12,347,634	337,623	12,685,257	3,062,288
Administration	3,245,115	455,008,175	44,798,373	34,409,818	4,099,500	38,509,318	6,289,055
Total A	11,642,650	1,232,660,355	124,214,373	93,745,547	7,133,002	100,878,549	23,335,824

	Approved estimates 1992			Actual income	Accrued income	Total income	(Excess) shortfall
Income							
Administration	921,065	180,035,000	17,362,618	12,244,656	1,293,915	13,538,571	3,824,047
External Relations, Public Information, Language and Documentation Services	199,485	20,824,015	2,101,222	1,895,679	--	1,895,679	205,543
Other income [Schedule 1.1]	662,650	2,743,185	913,169	1,424,502	--	1,424,502	(511,333)
Total B	1,783,200	203,602,200	20,377,009	15,564,837	1,293,915	16,858,752	3,518,257
Total A-B	9,859,450	1,029,058,155	103,837,364	78,180,710	5,839,087	84,019,797	19,817,567

Statement VI

SPECIAL ACCOUNT FOR PROGRAMME SUPPORT COSTS

(In United States dollars)

I. Statement of income and expenditure for the 12-month period of the biennium 1992-1993 ended 31 December 1992

Income	
UNDP	7,852,184
Trust funds	3,613,286
IDF	3,033,413
Other	1,314,576
Interest income	804,052
Miscellaneous	941,973
Total income	17,559,484
Expenditure	
Staff and other personnel costs	20,431,464
Travel	544,348
Contractual services	7,050
Operating expenses	192,413
Supplies and materials	123,988
EDP non-staff costs	1,536,821
Fellowships, grants, other	9,873
Total expenditure	22,845,957
Excess (shortfall) of income over expenditure for the above period	(5,286,473)

II. Statement of assets and liabilities as at 31 December 1992

Assets	
Cash [Schedule 6.1]	4,111,576
Accounts receivable	422,504
Deferred charges and other assets (note 4 (a))	2,544,828
Due from UNIDO General Fund	1,398,170
Total assets	8,477,078
Liabilities	
Unliquidated obligations	1,489,484
Commitments (note 4 (a))	2,544,828
Operating reserve (note 4 (b))	5,504,190
Total liabilities	9,538,502
Fund balance	
Balance available 1 January 1992	4,225,049
Net excess (shortfall) of income over expenditure	(5,286,473)
Balance available 31 December 1992	(1,061,424)
Total liabilities and fund balance	8,447,078